Government of Canada Gouvernement du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2001

Volume I

Summary Report and Financial Statements

Canada

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To Her Excellency

The Right Honourable Adrienne Clarkson,
C.C., C.M.M., C.D.,
Governor General and
Commander-in-Chief of Canada

May it please your Excellency:

I have the honour to present to Your Excellency the *Public Accounts of Canada* for the year ended March 31, 2001.

All of which is respectfully submitted.

Lucienne Robillard

Lucienne Robillard,
President of the Treasury Board

Ottawa, September 19, 2001

To The Honourable Lucienne Robillard,
President of the Treasury Board

Madam:

In accordance with the provisions of section 64(1) of the *Financial Administration Act*, I have the honour to transmit herewith the *Public Accounts of Canada* for the year ended March 31, 2001, to be laid by you before the House of Commons.

Respectfully submitted,

Alfonso Gagliano,
Receiver General for Canada

Ottawa, September 19, 2001

To The Honourable Alfonso Gagliano,
Receiver General for Canada

Sir:

I have the honour to submit the *Public Accounts of Canada* for the year ended March 31, 2001.

Under section 64(1) of the *Financial Administration Act*, the *Public Accounts of Canada* for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the President of the Treasury Board on or before the thirty-first day of December next following the end of that year, or if the House of Commons is not then sitting, within the first fifteen days next thereafter that the House of Commons is sitting.

This annual report is presented in two volumes:

Volume I—The financial statements of Canada on which the Auditor General has expressed an opinion; the observations by the Auditor General on the financial statements of Canada; a ten-year summary of the Government's financial transactions; analyses of revenues and expenditures, and of asset and liability accounts; and various other statements.

Volume II—Details of the financial operations of the Government, segregated by ministry (Part I); and additional information and analyses (Part II).

The audited financial statements contained in Volume I are for the year ended March 31, 2001.

Respectfully submitted,

Janice Cochrane,
Deputy Receiver General for Canada

Ottawa, September 19, 2001

VOLUME I

2000-2001

PUBLIC ACCOUNTS OF CANADA

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INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act.*

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in two volumes.

Volume I presents a summary analysis of the financial transactions of the Government. Its content is summarized as follows:

SECTION 1: audited financial statements of the Government of Canada;

SECTION 2: ten-year summary of the Government's financial transactions;

SECTION 3: review of revenues, expenditures and accumulated deficit;

SECTION 4: analysis of consolidated accounts;

SECTION 5: analysis of accounts payable, accruals and allowances;

SECTION 6: analysis of interest-bearing debt;

SECTION 7: analysis of cash and accounts receivable;

SECTION 8: analysis of foreign exchange accounts;

SECTION 9: analysis of loans, investments and advances; and,

SECTION 10: analysis of other information related to the financial statements.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

SECTION 1

2000-2001

PUBLIC ACCOUNTS OF CANADA

Financial Statements of the Government of Canada and Reports and Observations of the Auditor General

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NOTE TO READER

An overview of the financial operations of the Government of Canada is provided in the **Annual Financial Report** prepared by the Minister of Finance. This Report also includes condensed financial statements.

Accompanying this Report are historical fiscal reference tables and related fiscal indicators for the federal government and the provinces.

The **Annual Financial Report** is available on the Internet at http://www.fin.gc.ca/. Copies can also be obtained by contacting the Department of Finance Distribution Centre at (613) 995-2855.

PREFACE TO THE
FINANCIAL STATEMENTS
OF THE GOVERNMENT OF CANADA

The fundamental purpose of the financial statements is to provide information to Parliament, and thus to the public, to facilitate an understanding and evaluation of the full nature and extent of the financial affairs and resources for which the Government is responsible. The financial statements reflect the financial position of the Government at the reporting date, as well as its results of operations, financial requirements and changes in financial position for the year. A supplementary statement reports transactions under the *Debt Servicing and Reduction Account Act*.

The two fundamental concepts underlying the Government's accounting system are found in the Constitution Acts: first, that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund"; second, that the balance of the Fund, after certain prior charges, "shall be appropriated by the Parliament of Canada".

The right of Canada to raise taxes and revenues is contained in the Constitution Acts, and is given specific form in various Acts passed by Parliament. Revenues can be raised and moneys can be spent or borrowed by the Government only with the authority of Parliament. All receipts of money by departments and agencies must be deposited into the Consolidated Revenue Fund (CRF). All disbursements from the CRF for spending on operations, for loans, investments and advances, and for the redemption of matured debt, must be authorized by Parliament, through annual appropriation acts and other statutes.

Wholly-owned Crown corporations that are agents of Her Majesty also may borrow only as authorized by Acts of Parliament. Such Acts usually place a ceiling on the amount of borrowings that can be outstanding at any one time. Non-agent Crown corporations and other government business enterprises can borrow without specific parliamentary authority, although such borrowings are sometimes guaranteed by the Government with the authority of Parliament.

The financial statements consist of four statements and accompanying notes.

The first is the **Statement of Transactions**, which shows the extent to which cash coming in to the Government exceeded cash going out, and the resulting net reduction in borrowing. For the purposes of this statement, cash is defined as the CRF balance at March 31, unadjusted for outstanding cheques, warrants and deposits on that date. The financial transactions are classified into the following categories:

- Budgetary transactions are all transactions with outside parties which enter into the calculation of the annual surplus or deficit of the Government, that is, tax and non-tax revenues, together with expenditures.

- Non-budgetary transactions are all transactions in assets and liabilities, other than those related to foreign exchange and unmatured debt.

- Foreign exchange transactions are all transactions in international reserves held in the Exchange Fund Account (the principal objective of which is to aid in the control and protection of the external value of the Canadian dollar), the net position of the Government with respect to the International Monetary Fund, and unmatured debt payable in foreign currencies.

- Unmatured debt transactions show decreases or increases in unmatured debt, that is, the net change in amounts owing for marketable bonds, Treasury bills, Canada savings and Canada premium bonds and special non-marketable bonds and notes. They exclude unmatured debt payable in foreign currencies.

The second is the **Statement of Revenues, Expenditures and Accumulated Deficit**, which presents the Government's revenues, expenditures and surplus for the year, and the net accumulation of the annual surpluses and deficits since Confederation.

The third is the **Statement of Assets and Liabilities**, which discloses the Government's cash balances and investments, and amounts owing to and by the Government at the end of the year. It differs in some ways from a conventional private sector balance sheet. Two major differences concern items that are not reported on this statement: capital assets, having been accounted for as expenditures when acquired, and tax revenues receivable since tax revenues are generally reported on a cash basis. The difference, therefore, between total liabilities and total assets is simply the aggregate of annual budgetary surpluses and deficits determined in accordance with the accounting policies of the Government.

The fourth is the **Statement of Changes in Financial Position**, which provides information on the Government's cash provided by operating, investing and foreign exchange activities, and how the cash was used to repay financing. For the purposes of this statement, cash is defined as the CRF balance at March 31, adjusted for outstanding cheques, warrants and deposits on that date.

In addition to the financial statements, a supplementary statement provides details of transactions under the *Debt Servicing and Reduction Account Act*. The Act calls for certain revenues, including the goods and services tax (GST), to be used to service the public debt and not to fund new program spending.

Other sections in this volume, together with Volume II of the *Public Accounts of Canada*, provide more detailed supplementary information in respect of matters reported in the financial statements. The report of the Auditor General on the financial statements does not extend to this supplementary information.

STATEMENT OF RESPONSIBILITY

The financial statements in this section are prepared by the Government of Canada in accordance with the accounting policies set out in Note 1 to the statements on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of the financial statements rests with the Government. The financial statements are prepared under the joint direction of the President of the Treasury Board, the Minister of Finance, and the Receiver General for Canada in compliance with governing legislation. The financial statements are generally prepared on an accrual basis of accounting; two notable exceptions are that capital assets are charged to budgetary expenditures at the time of acquisition or construction and tax revenues are generally reported on a cash basis. The information included in these financial statements is based on the Government's best estimates and judgement, with due consideration given to materiality.

To fulfill its accounting and reporting responsibilities, the Government maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. These systems are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of public money and safeguard the assets and properties of Canada under Government administration. The Receiver General for Canada maintains the accounts of Canada, a centralized record of the Government's financial transactions, and obtains additional information as required, from departments, agencies, Crown corporations and other government business enterprises to meet accounting and reporting requirements.

The Government presents the financial statements to the Auditor General of Canada who audits them and provides an independent opinion to the House of Commons. The duties of the Auditor General in that respect are contained in section 6 of the *Auditor General Act* and section 9 of the *Debt Servicing and Reduction Account Act*. Additional information is provided in the observations of the Auditor General at the end of this section.

Annually, the financial statements are tabled in Parliament as part of the *Public Accounts of Canada*, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

On behalf of the Government of Canada.

FRANK CLAYDON *Secretary of the Treasury Board and Comptroller General of Canada*	KEVIN G. LYNCH *Deputy Minister of Finance*	JANICE COCHRANE *Deputy Receiver General for Canada*

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

To the House of Commons:

OPINION ON THE FINANCIAL STATEMENTS

I have audited the statement of assets and liabilities of the Government of Canada as at March 31, 2001 and the statements of revenues, expenditures and accumulated deficit, changes in financial position and transactions for the year then ended. These financial statements are the responsibility of the Government. My responsibility, as required by section 6 of the *Auditor General Act*, is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by the Government, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Government of Canada as at March 31, 2001 and the results of its operations, the changes in its financial position, and its financial requirements for the year then ended in accordance with the stated accounting policies of the Government set out in Note 1 to the financial statements. As required by section 6 of the *Auditor General Act*, I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

OTHER MATTERS FOR PARLIAMENT'S ATTENTION

In forming my opinion as to the fair presentation of these financial statements in accordance with the Government's stated accounting policies, I decided to draw Parliament's attention to two matters.

***Compliance with the* Employment Insurance Act.** I continue to be concerned about the size and rate of growth of the balance in the Employment Insurance Account. Employment Insurance premiums and benefits are included in the revenues and expenditures, respectively, reported in the Government's statement of revenues, expenditures and accumulated deficit. Under the *Employment Insurance Act*, a separate accounting of these revenues and expenditures must also be made. This is presented in the financial statements of the Account included in Section 4 of this Volume. The balance in the Account increased by about $8 billion during the year to $36 billion at March 31, 2001 which is well in excess of $15 billion, the maximum amount considered necessary by the Chief Actuary of Human Resources Development Canada. The *Act* requires that in setting premiums, the Employment Insurance Commission ensure, to the extent possible, that the rate levels provide enough funding to cover program costs and remain relatively stable throughout a business cycle. Although recent amendments to the *Act* have suspended these requirements for 2002 and 2003, they remain in effect for the year ended March 31, 2001. The Commission did not provide an adequate justification for the size and rate of growth of the Account balance. Accordingly, I am unable to conclude that the intent of the *Employment Insurance Act* has been observed in setting the 2001 premium rates.

Transfers to Foundations. I am becoming increasingly concerned about the Government's practice of creating various foundations to achieve its public policy objectives and transferring significant amounts of public money to them long before – in some cases more than 10 years before – the money is actually used for the ultimate intended purposes. During the past five years, the Government has transferred some $7 billion to such foundations. It has recorded these amounts as expenditures (almost $2 billion in the year ended March 31, 2001), even though most of the $7 billion, including interest, is still in the bank accounts and investments of the foundations. Under the Government's stated accounting policies, an expenditure is recorded when funds are transferred to these foundations or, in certain circumstances, is accrued if they are transferred shortly after the year end. In my view, these accounting policies did not contemplate situations in which the funds would not be used for the ultimate intended purposes within the year of transfer or shortly thereafter. In our November 1999 Report, we noted other concerns we have about the accountability and governance arrangements for these foundations. I will provide a follow-up on the status of these concerns in my April 2002 Report.

In my view, when the Government creates foundations to achieve its public policy objectives and they are, or should be, accountable to it, the Government should record transfers to them as expenditures only when the money has been actually used for the ultimate intended purpose. This would result in a better reflection of the economic substance of the Government's activities in its financial statements. I have this year given an opinion on the Government's financial statements without reservation. However, as the Government introduces full accrual accounting as the basis of preparing next year's financial statements, I urge the Government – in accordance with recommendations of the Canadian Institute of Chartered Accountants' Public Sector Accounting Board – to also change its stated accounting policies as they relate to these foundations. I also urge the Government to address my concerns about the accountability and governance arrangements for the foundations.

ADDITIONAL INFORMATION

Additional information and comments on the financial statements and this report are included in my observations at the end of Section I, Volume 1 of the *Public Accounts of Canada.*

Sheila Fraser

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
July 23, 2001

GOVERNMENT OF CANADA

Statement of Transactions for the Year Ended March 31, 2001

(in millions of dollars)

	2001	2000
BUDGETARY TRANSACTIONS—		
Revenues	178,590	165,708
Expenditures	-161,442	-153,410
Surplus for the year	17,148	12,298
NON-BUDGETARY TRANSACTIONS—		
Net requirement from loans, investments and advances	-1,698	-195
Net source from pension and other accounts	1,303	6,968
Net source or requirement (-) from other transactions	2,238	-4,505
Net source from non-budgetary transactions	1,843	2,268
Net source of funds (excluding foreign exchange transactions)	18,991	14,566
NET REQUIREMENT FOR FOREIGN EXCHANGE TRANSACTIONS	***-8,776***	***-6,826***
Total source of funds	10,215	7,740
NET REQUIREMENT FOR UNMATURED DEBT TRANSACTIONS	***-10,003***	***-4,021***
Increase in cash	212	3,719
CASH IN BANK AT BEGINNING OF YEAR[1]	***13,025***	***9,306***
CASH IN BANK AT END OF YEAR[1]	***13,237***	***13,025***

The accompanying notes are an integral part of these statements.

Details (unaudited) can be found in other sections of this volume.

In this statement, a positive amount indicates a source of funds and a negative amount indicates a requirement for funds.

[1] Cash in bank excludes outstanding cheques, warrants and deposits.

GOVERNMENT OF CANADA

Statement of Revenues, Expenditures and Accumulated Deficit for the Year Ended March 31, 2001

(in millions of dollars)

	2001		2000	
	Gross[1]	Net[1]	Gross[1]	Net[1]
REVENUES (Note 3)				
TAX REVENUES —				
Income tax —				
Personal	88,528	82,305	84,824	79,378
Corporation	28,212	28,212	23,170	23,170
Other income tax revenues	4,312	4,312	3,499	3,499
	121,052	***114,829***	***111,493***	***106,047***
Other taxes and duties —				
Goods and services tax	27,891	24,990	25,637	22,790
Energy taxes	4,805	4,805	4,757	4,757
Customs import duties	2,807	2,807	2,105	2,105
Other excise taxes and duties	3,514	3,514	3,234	3,234
	39,017	***36,116***	***35,733***	***32,886***
Employment insurance premiums	***18,731***	***18,731***	***18,512***	***18,512***
TOTAL TAX REVENUES	***178,800***	***169,676***	***165,738***	***157,445***
NON-TAX REVENUES —				
Return on investments	6,205	6,144	5,403	5,251
Other non-tax revenues	7,345	2,770	6,876	3,012
TOTAL NON-TAX REVENUES	***13,550***	***8,914***	***12,279***	***8,263***
TOTAL REVENUES	**192,350**	**178,590**	**178,017**	**165,708**
EXPENDITURES (Note 4)				
TRANSFER PAYMENTS —				
Old age security benefits, guaranteed income supplement and spouse's allowance	23,667	24,256	22,856	23,410
Other levels of government	23,724	23,724	23,243	23,243
Employment insurance benefits	11,444	11,444	11,301	11,301
Canada child tax benefits	6,811		6,000	
Other transfer payments	26,405	23,503	21,382	18,535
TOTAL TRANSFER PAYMENTS	***92,051***	***82,927***	***84,782***	***76,489***
CROWN CORPORATION EXPENDITURES	***4,665***	***2,903***	***4,344***	***2,953***
OTHER PROGRAM EXPENDITURES —				
National Defence	10,135	9,696	10,574	10,201
All other departments and agencies	26,257	23,822	24,372	22,120
TOTAL OTHER PROGRAM EXPENDITURES	***36,392***	***33,518***	***34,946***	***32,321***
TOTAL PROGRAM EXPENDITURES	***133,108***	***119,348***	***124,072***	***111,763***
PUBLIC DEBT CHARGES	***42,094***	***42,094***	***41,647***	***41,647***
TOTAL EXPENDITURES	**175,202**	**161,442**	**165,719**	**153,410**
SURPLUS	**17,148**	**17,148**	**12,298**	**12,298**
ACCUMULATED DEFICIT, BEGINNING OF YEAR	**564,526**	**564,526**	**576,824**	**576,824**
ACCUMULATED DEFICIT, END OF YEAR (Note 5)	**547,378**	**547,378**	**564,526**	**564,526**

The accompanying notes are an integral part of these statements.

Details (unaudited) can be found in other sections of this volume.

[1] The difference between Gross and Net is revenues netted against expenditures, revenues of consolidated Crown corporations credited to expenditures and expenditures and tax credits related to the tax system included in revenues.

GOVERNMENT OF CANADA

Statement of Assets and Liabilities at March 31, 2001

(in millions of dollars)

	2001	2000
LIABILITIES		
ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES —		
Accounts payable and accrued liabilities	25,028	20,551
Interest and matured debt	9,107	8,353
Allowance for employee benefits	5,558	7,924
Allowance for guarantees	3,951	3,920
TOTAL ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES	***43,644***	***40,748***
INTEREST-BEARING DEBT —		
Unmatured debt—		
Payable in Canadian currency —		
Marketable bonds	294,973	293,927
Treasury bills	88,700	99,850
Canada savings and Canada premium bonds	26,099	26,489
Non-marketable bonds and notes	3,473	3,552
	413,245	*423,818*
Payable in foreign currencies	33,158	32,588
Total unmatured debt (Note 6)	*446,403*	*456,406*
Pension and other accounts —		
Public sector pensions (Note 7)	129,185	128,346
Due to Canada Pension Plan (Note 8)	6,391	6,217
Other pension and other accounts	7,253	6,963
Total pension and other accounts	*142,829*	*141,526*
TOTAL INTEREST-BEARING DEBT	***589,232***	***597,932***
TOTAL LIABILITIES	**632,876**	**638,680**
ASSETS		
CASH AND ACCOUNTS RECEIVABLE —		
Cash in bank	13,237	13,025
Cash in transit	6,956	5,386
	20,193	*18,411*
Less outstanding cheques and warrants	4,599	3,900
Total cash	*15,594*	*14,511*
Accounts receivable (net of allowance for doubtful accounts of $1,318 million ($1,373 million in 2000))	3,592	3,805
TOTAL CASH AND ACCOUNTS RECEIVABLE	***19,186***	***18,316***
FOREIGN EXCHANGE ACCOUNTS (Note 9)	***50,270***	***41,494***
LOANS, INVESTMENTS AND ADVANCES —		
Enterprise Crown corporations and other government business enterprises (Notes 10 and 13)	10,085	10,562
National governments, including developing countries and international organizations (Note 11)	7,541	7,316
Provincial and territorial governments and other loans, investments and advances	5,661	4,379
Portfolio investments	1,240	1,240
	24,527	*23,497*
Less allowance for valuation	8,485	9,153
TOTAL LOANS, INVESTMENTS AND ADVANCES	***16,042***	***14,344***
TOTAL ASSETS	**85,498**	**74,154**
ACCUMULATED DEFICIT (Note 5)	**547,378**	**564,526**

The accompanying notes are an integral part of these statements.
Details (unaudited) can be found in other sections of this volume.

GOVERNMENT OF CANADA

Statement of Changes in Financial Position for the Year Ended March 31, 2001(1)

(in millions of dollars)

	2001	2000
OPERATING ACTIVITIES —		
Surplus for the year	17,148	12,298
Expenditures not requiring cash:		
Interest on pension and other accounts	10,832	10,541
Government contribution for employee benefits	328	2,371
Provision for valuation of assets and liabilities	-5,887	-4,588
	22,421	20,622
Net payments from pension and other accounts	-7,111	-4,010
Net change in accounts receivable, accounts payable and accruals	4,960	-3,337
CASH PROVIDED BY OPERATING ACTIVITIES	***20,270***	***13,275***
INVESTING ACTIVITIES —		
Net increase (-) or decrease in loans, investments and advances	-408	1,390
CASH REQUIRED FOR (-) OR PROVIDED BY INVESTING ACTIVITIES	***-408***	***1,390***
FOREIGN EXCHANGE ACTIVITIES —		
Net increase or decrease (-) in foreign currency borrowings	570	-3,412
Net increase in foreign exchange accounts	-8,776	-6,826
CASH REQUIRED FOR FOREIGN EXCHANGE ACTIVITIES	***-8,206***	***-10,238***
TOTAL CASH GENERATED BEFORE FINANCING ACTIVITIES	***11,656***	***4,427***
FINANCING ACTIVITIES —		
Net decrease in Canadian currency borrowings	10,573	609
CASH USED FOR FINANCING ACTIVITIES	***10,573***	***609***
Net increase in cash	**1,083**	**3,818**
CASH AT BEGINNING OF YEAR	*14,511*	*10,693*
CASH AT END OF YEAR	***15,594***	***14,511***

The accompanying notes are an integral part of these statements.
Details (unaudited) can be found in other sections of this volume.

(1) The figures in this statement differ from those shown in the Statement of Transactions because the non-cash transactions have been reclassified and shown separately.

Notes to the Financial Statements of the Government of Canada

1. Summary of Significant Accounting Policies

Reporting entity

The reporting entity of the Government of Canada includes all departments, agencies, corporations and funds which are owned or controlled by the Government and which are accountable to Parliament. The financial activities of all departments, agencies, corporations and funds are consolidated in these financial statements, except for enterprise Crown corporations and other government business enterprises which are not dependent on the Government for financing their activities. For these corporations, the Government reports in these financial statements only the cost of its investment and an allowance for valuation which includes their annual net profits and losses. In addition, any amounts receivable from or payable to these corporations are reported. More details on enterprise Crown corporations and other government business enterprises are provided in Note 10.

The Canada Pension Plan is not part of the reporting entity because it is under joint control of the Government and participating provinces. Payments of pensions and benefits from the Plan are financed from contributions by employers, employees and self-employed persons, as well as from the income earned on investments. More details on the Canada Pension Plan are provided in Note 8.

Basis of accounting

The Government reports revenues and expenditures on both a gross and net basis. On the net basis, certain expenditures are deducted from revenues and certain revenues are deducted from expenditures as described in Notes 3 and 4.

Tax revenues are reported net of refunds and are exclusive of amounts collected on behalf of provinces and territories. The Government generally reports tax revenues in the period in which they are received. Refunds of tax revenues are allocated to the year in which the processing cycle for the assessment of the related tax return has been started. With the implementation of a new corporate tax processing system during 2001, corporate tax refunds are allocated to the year in which the assessment of the return is normally processed. Cases of tax refunds that are significant and have been appealed to the Federal Court of Canada or the Supreme Court of Canada and where all such appeals have been exhausted or are not expected to be pursued are reported on an accrual basis. The goods and services tax (GST) quarterly tax credits and payments under the Canada child tax benefit program are charged in the period to which they relate.

Non-tax revenues are reported on an accrual basis.

Expenditures for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenditures when paid, when the recipient has fulfilled the terms of a contractual transfer agreement, or, in the case of transactions which do not form part of an existing program, when the Government announces a decision to make a non-recurring transfer provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the financial statements.

Expenditures include provisions to reflect changes in the value of assets or liabilities at their economic value, amortization of deferred costs and payments made under the terms of capital leases.

The costs of acquiring land, buildings, structures, equipment and other capital property are recorded as expenditures at the time of acquisition or construction.

Financial obligations to outside organizations or individuals are recorded as liabilities if the underlying event occurred prior to or at year end. Liabilities are recorded at the estimated amount ultimately payable, with such estimates being revised on an annual basis.

Premiums and discounts on public debt are amortized on a straight line basis over the term to maturity of the respective debt instrument. The corresponding amortization is recorded as part of public debt charges.

Concessionary loans

Loans made on a long-term, low-interest or interest-free basis, and investments in organizations that make similar loans, are recorded in full or in part as expenditures when the economic value of these loans is reduced due to their concessionary terms.

Sovereign loans

Loans to sovereign governments are considered collectible unless they are formally repudiated by the debtor. However, the Government has provided allowances on the expectation that debt or debt service relief may be offered to certain sovereign debtors pursuant to multilateral or bilateral agreements.

Gold reserves

The Government's gold reserves are included in the international reserves held in the Exchange Fund Account and are valued in relation to international agreements and a basket of four major currencies. More details on gold reserves are provided in Note 9.

Employee benefits

Employees' entitlements to severance and pension benefits are reported on an actuarial basis. This process is intended to determine the current value of future entitlements and uses various estimates. For pensions, when actual experience varies from estimates, the adjustments needed are amortized over the estimated average remaining service lives of the employees. More details on public sector pensions are provided in Note 7.

Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expenditure recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements. The Government applies exceptions to this policy in respect to claims related to the Government's arrangements with First Nations and to claims for significant tax refunds. More details on contingent liabilities are provided in Note 14.

Comprehensive Aboriginal land claims are reported in the notes to the financial statements until such time as a settlement has been ratified by the involved First Nation and provincial or territorial government, and approved by Cabinet, after which they are recorded as liabilities. Other Aboriginal claims that are not being pursued through the courts are recorded as liabilities only after being reviewed and accepted by the Government as valid claims. Aboriginal claims that are being pursued through the courts are reported in the notes to the financial statements until a court decision is made or Cabinet approval to negotiate an out-of-court settlement has been granted, after which they are recorded as liabilities.

Claims for significant tax refunds are reported in the notes to the financial statements until all appeals to the Federal Court of Canada or the Supreme Court of Canada have been exhausted or are not expected to be pursued. After this time they are recorded as liabilities.

Foreign currency translation

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates in effect at the time of those transactions. Monetary assets and liabilities denominated in foreign currencies are translated using rates at March 31.

Use of estimates and measurement uncertainty

The preparation of financial statements in accordance with stated accounting policies requires the Government to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenditures reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these statements, the Government believes the estimates and assumptions to be reasonable. Some of the more significant estimates subject to measurement uncertainty in these financial statements include valuation allowances for loans including sovereign debt, investments and advances, borrowings of Crown corporations and other government business enterprises, employee benefits, pension obligations described in Note 7, future payments related to contingent liabilities, transfer payments to other levels of government, and liabilities under provincial and territorial tax collection agreements.

Changes in Accounting Policies in 2002

The Government intends to change its basis of accounting from the current modified accrual basis to the full accrual basis for the preparation of its financial statements. The main changes will include the recording of capital assets as non-financial assets on the Statement of Assets and Liabilities and the recording of tax revenues on the accrual basis. These changes will be done without restatement of the financial statements of 2001, but will require the restatement of the opening balance of the accumulated deficit of the Government as of April 1, 2001.

Comparative information

Comparative figures have been reclassified to conform to the current year's presentation.

2. Spending and Borrowing Authorities

i. Spending authorities

The authority of Parliament is required before moneys can be spent by the Government. Some approvals are given in the form of annually approved limits through appropriation acts. Other approvals come from other legislation in the form of statutory spending authority for specific purposes (for example, old age security). During the year, expenditures were made under the following authorities:

	(in millions of dollars)	
	2001	2000
Annual spending limits voted by Parliament	56,282	52,638
Expenditures permitted under other legislation	107,631	100,869
Total expenditures authorized	163,913	153,507
Less amounts available for use in subsequent years and amounts that have lapsed, net of overexpended amounts	4,060	3,946
Total used	159,853	149,561
Effect of consolidating certain accounts and provision for valuation	1,589	3,849
Net total expenditures	161,442	153,410

The use of budgetary expenditure authorities as reported in the preceding table differs from the total net expenditures reported in the Statement of Revenues, Expenditures and Accumulated Deficit. Certain accounts with separate non-budgetary authorities and certain Crown corporations are consolidated with the Government's financial statements but are not included in the budgetary expenditure authorities available for use. In addition, the authorities exclude the general provision for valuation of assets and liabilities, which is authorized by section 63 of the *Financial Administration Act*.

In addition to the authorities for budgetary expenditures, non-budgetary spending of $53,899 million ($49,987 million in 2000) was authorized for loans, investments and advances. A net amount of $1,712 million was used ($26 million was repaid in 2000), an amount of $399 million lapsed ($22 million in 2000) and an amount of $51,788 million is available for use in subsequent years ($49,991 million in 2000).

Details (unaudited) about the source and disposition of authorities are provided in Volume II (Part I) of the *Public Accounts of Canada.*

ii. Overexpenditure of spending authorities

During the year, Finance vote 15 – Transfer Payments to the Territorial Governments; and Canadian Heritage vote 15 – Payments to the Canada Council, were each overexpended by less than $50 million.

Details (unaudited) of the overexpended votes can be found in the ministerial sections of Volume II (Part I) of the *Public Accounts of Canada.*

iii. Borrowing authorities

The Government may borrow only on the authority of Parliament. An authority to borrow up to $4,000 million is available from previous fiscal years. This authority was not used in fiscal year 2000-2001 and remains available for future years.

3. Revenues

In the Statement of Revenues, Expenditures and Accumulated Deficit, revenues and expenditures are reported on both a gross and net basis. The difference between the two is revenues netted against expenditures, revenues of consolidated Crown corporations credited to expenditures, and expenditures and tax credits related to the tax system. Gross and net transactions are presented in the following tables.

i. Personal income tax

The following table presents details of personal income tax revenues as classified in the Statement of Revenues, Expenditures and Accumulated Deficit:

	(in millions of dollars)	
	2001	2000
Gross personal income tax	88,528	84,824
Less transfer payments:		
Canada child tax benefit payments	6,811	6,000
Old Age Security benefit repayments	-588	-554
Net personal income tax	82,305	79,378

Details (unaudited) can be found in Section 3 of this volume.

ii. Other taxes and duties

The following table presents details of the revenues from the goods and services tax (GST), as classified in the Statement of Revenues, Expenditures and Accumulated Deficit:

	(in millions of dollars)	
	2001	2000
GST and HST received	60,853	56,383
Less:		
Refunds	27,958	25,741
Rebates	2,207	2,194
GST paid and accrued by ministries	1,022	1,012
Transfer of HST to provinces	1,775	1,799
Gross GST	27,891	25,637
Less other transfer payments—Quarterly tax credits	2,901	2,847
Net GST	24,990	22,790

Additional details (unaudited) can be found in Section 3 of this volume. For further details (audited) see the Debt Servicing and Reduction Account Statement of Transactions in this Section.

iii. Non-tax revenues

The following table presents details of non-tax revenues as classified in the Statement of Revenues, Expenditures and Accumulated Deficit:

	(in millions of dollars)	
	2001	2000
Gross return on investments		
Loans, investments and advances	2,945	2,732
Foreign exchange accounts	3,041	2,086
Other	219	585
	6,205	*5,403*
Less:		
Other program expenditures—Revenues netted against expenditures	14	91
Crown corporation expenditures—Revenues of consolidated Crown corporations	47	61
Net return on investments	6,144	5,251
Gross other non-tax revenues	7,345	6,876
Less:		
Other program expenditures—Revenues netted against expenditures	2,860	2,534
Crown corporation expenditures—Revenues of consolidated Crown corporations	1,715	1,330
Net other non-tax revenues	2,770	3,012

Details (unaudited) can be found in Section 3 of this volume.

iv. Significant transaction

Radio spectrum licences

During the year, Industry Canada recorded cash receipts of $1,482 million from the auction of licences for access to the radio spectrum for Personal Communications Services. This amount has been recorded as deferred revenue and classified within accounts payable and accrued liabilities. It will be recognized as other non-tax revenue on a straight-line basis over the ten year term of the licences.

4. Expenditures

Expenditures in the Statement of Revenues, Expenditures and Accumulated Deficit are as follows:

i. By type of resources acquired or disbursements made

		(in millions of dollars)	
	Standard Object	2001	2000
(1)	Personnel	20,418	18,390
(2)	Transportation and communications	2,181	1,896
(3)	Information	405	327
(4)	Professional and special services	4,871	4,467
(5)	Rentals	1,172	1,117
(6)	Purchased repair and maintenance	1,869	1,577
(7)	Utilities, materials and supplies	2,086	1,916
(8)	Acquisition of land, buildings and works	861	679
(9)	Acquisition of machinery and equipment	3,794	3,741
(12)	Other subsidies and payments	3,400	5,180
		41,057	39,290
	Less:		
(13)	Revenues netted against expenditures	2,874	2,625
	Revenues of consolidated Crown corporations	1,762	1,391
	Net total—Other program and Crown corporation expenditures	36,421	35,274
(10)	Gross transfer payments	92,051	84,782
	Less tax credits and repayments	9,124	8,293
	Net transfer payments	82,927	76,489
	Total net program expenditures	119,348	111,763
(11)	Public debt charges	42,094	41,647
	Total net expenditures	161,442	153,410

Details (unaudited) can be found in Section 1 of Volume II (Part I) of the *Public Accounts of Canada.*

ii. Transfer payments to other levels of government

	(in millions of dollars)	
	2001	2000
Canada health and social transfer	13,500	14,891
Fiscal arrangements	12,467	10,721
Other	217	56
Alternative payments for standing programs[1]	-2,460	-2,425
Total expenditures	23,724	23,243

Details (unaudited) can be found in Section 1 of Volume II (Part I) of the *Public Accounts of Canada*.

(1) This amount represents reduced transfer payments to one province where that province and the Federal Government have entered into an arrangement under which the Federal Government provides an abatement for personal income taxes to taxpayers of that province.

iii. Other transfer payments by ministry

	(in millions of dollars)	
	2001	2000
Agriculture and Agri-Food	1,822	1,518
Canada Customs and Revenue Agency	1,681	183
Finance	2,140	750
Foreign Affairs and International Trade	2,358	2,114
Health	1,302	1,161
Human Resources Development	1,995	2,008
Indian Affairs and Northern Development	4,448	4,185
Industry	2,079	2,971
Veterans Affairs	1,463	1,402
Other ministries and provisions	4,215	2,243
Total net expenditures	23,503	18,535

Details (unaudited) can be found in Section 1 of Volume II (Part I) of the *Public Accounts of Canada*.

iv. Other program expenditures by ministry excluding National Defence

	(in millions of dollars)	
	2001	2000
Canada Customs and Revenue Agency	2,780	2,731
Fisheries and Oceans	1,275	1,127
Foreign Affairs and International Trade	1,369	1,335
Health	1,427	2,053
Human Resources Development	1,721	1,687
Industry	1,958	1,779
Public Works and Government Services	2,133	1,833
Solicitor General	3,013	2,920
Treasury Board	4,165	1,096
Other ministries and provisions	3,981	5,559
Total net expenditures	23,822	22,120

Details (unaudited) can be found in Section 1 of Volume II (Part I) of the *Public Accounts of Canada*.

v. Public debt charges

	(in millions of dollars)	
	2001	2000
Interest on—		
Unmatured debt	25,334	25,598
Pension and other accounts	11,017	10,711
Amortization of discounts on Canada and Treasury bills	4,921	4,716
Amortization of premiums, discounts and commissions on all other debt	701	503
Servicing costs and costs of issuing new borrowings	121	119
Total public debt charges	42,094	41,647

Details (unaudited) can be found in Section 3 of this volume.

vi. Significant transactions

Canada Foundation for Innovation

In October 2000 and March 2001, the Government announced additional funding for the Canada Foundation for Innovation. Legislation authorizing the payment received parliamentary approval in June 2001.The Government has recorded a liability of $1,250 million at March 31, 2001 and charged other transfer payments.

Fuel Rebate Program

In the October 2000 Economic Statement and Budget Update, the Government proposed that relief for higher heating expenses be provided by one time payments to those individuals who qualify for the Goods and Services Tax credit for January 2001 based on their 1999 income tax returns. Parliament was dissolved for the general election before the legislation implementing the proposal was passed. Since Parliament was not in session and was unlikely to be recalled in time to approve timely payments, the Minister of National Revenue was authorized, by Order in Council, to make *ex gratia* payments to recipients described as eligible individuals. In 2001, the Government has charged *ex gratia* payments totaling $1,459 million to other transfer payments.

5. Accumulated Deficit

The Government includes in its revenues and expenditures, the transactions of consolidated Crown corporations and of certain accounts established for specified purposes. Legislation requires that the revenues of these specified purpose accounts be identified and that related payments be charged against such revenues. Any deficiency of payments over revenues must be met through future revenues from these accounts. The following table shows the balances of these consolidated accounts and the retained earnings of the consolidated Crown corporations included in the accumulated deficit:

	(in millions of dollars)	
	2001	2000
Accumulated deficit excluding consolidated accounts	582,433	591,502
Consolidated accounts—		
Employment Insurance Account	-35,178	-27,399
Western Grain Stabilization Account	1,085	1,085
Other insurance accounts	-305	-296
Other consolidated accounts	-314	-304
	547,721	564,588
Consolidated Crown corporations	-343	-62
Accumulated deficit	547,378	564,526

Details (unaudited) can be found in Section 4 of this volume.

6. Unmatured Debt and Other Financial Instruments

i. Unmatured debt

The following table presents maturity of debt issues and interest rates by currency and type at face value.

	(in millions of dollars)							
	Marketable bonds					Canada bills	Notes[4]	
Maturing year	Canadian $	Foreign[1] currency expressed in Canadian $	Treasury bills	Canada savings and Canada premium bonds[2]	Non-marketable bonds and notes[3]	US $ expressed in Canadian $	Foreign currency expressed in Canadian $	Total
2002	32,300	1,576	88,700	1,762	83	7,228	844	132,493
2003	35,096	4,729		1,619	16			41,460
2004	34,841	152		2,303	22		102	37,420
2005	28,634	3,153		2,676	17		1,576	36,056
2006	20,791	2,364		1,632	240		625	25,652
2007 and subsequent	143,825	9,190		16,424	3,095		2,125	174,659
	295,487	21,164	88,700	26,416	3,473	7,228	5,272	447,740
Less Government's holdings of unmatured debt[5]	514	506		317				1,337
	294,973	20,658	88,700	26,099	3,473	7,228	5,272	446,403
Nature of interest rate[6]	Fixed[7]	Fixed	Variable	Variable	Fixed	Variable	Fixed[8]	
Effective weighted average annual interest rates including swaps	7.06	5.84	5.31	5.42	10.10	5.10	4.15	
Range of interest rates	4.00-15.50	4.875-9.70	4.58-6.33	3.85-6.50	4.51-17.51	4.40-6.58	0.70-6.54	

Details (unaudited) can be found in Section 6 of this volume.

(1) Includes marketable bonds that were issued in US dollars and in other currencies.

(2) Includes $22,213 million of Canada saving bonds that are redeemable on demand.

(3) Non-marketable bonds and notes are comprised of $3,403 million of bonds issued to the Canada Pension Plan, of $61 million of promissory notes issued to the Medical Equipment Trust, and of $9 million of promissory notes issued to the Canada Health and Social Transfer Supplement Trust for Health Care.

(4) Foreign currency notes are comprised of Canada notes and Euro medium-term notes issued in US dollars and other foreign currencies.

(5) Includes $372 million of securities held for retirement of unmatured debt.

(6) Debt with maturity terms of less than one year is considered to have a variable interest rate. For marketable bonds and foreign currency notes, some of the fixed interest rates were converted into variable interest rates through swap agreements.

(7) Includes real return bonds which have a variable component based on the consumer price index.

(8) Includes medium-term notes which have variable rates.

ii. Derivative financial instruments and foreign currency contracts

(a) Swap agreements

Government debt is issued at both fixed and variable interest rates and is denominated in Canadian dollars, US dollars and other currencies. The Government has entered into interest rate and cross currency swap agreements to facilitate management of its debt structure. In the case of interest rate swap agreements, fixed interest rate funding has been converted to variable rates tied to the Banker's Acceptance rates or London Interbank Offered Rates (LIBOR). In the case of cross currency swap agreements, Canadian dollar and other foreign currency debt has been converted into US dollars or other foreign currencies with either fixed interest rates or variable interest rates. As a normal practice, the Government swap positions are held to maturity.

The interest paid or payable and the interest received or receivable on all swap transactions are recorded as part of public debt charges. Unrealized gain or loss due to fluctuations in the foreign exchange value of the swaps is presented as a liability on the Statement of Assets and Liabilities and recognized as a gain or loss on foreign exchange in the Statement of Revenues, Expenditures and Accumulated Deficit.

Swaps with contractual or notional principal amounts outstanding at March 31, 2001 are as follows:

	(in millions of dollars)			
	2001		2000	
Maturing year	Interest rate swaps Canadian $	Cross currency swaps Canadian $	Interest rate swaps Canadian $	Cross currency swaps Canadian $
2001				28
2002	723	1,617	685	1,486
2003		3,456		3,222
2004	50	3,624	50	3,042
2005		4,480		4,140
2006		2,134		1,793
2007 and subsequent	1,932	9,541	1,776	7,274
	2,705	24,852	2,511	20,985

(b) Credit risk to swap agreements

The Government manages its exposure to credit risk by dealing principally with financial institutions having credit ratings from at least two recognized rating agencies, one of which must be Moody's or Standard & Poor's. The financial institutions must have a credit rating equivalent to AA- or better for swaps with remaining maturity terms between 3 and 10.5 years and A or better for terms of up to 3 years.

The Government does not have a significant concentration of credit risk with any individual institution and does not anticipate any significant credit loss with respect to its swap agreements.

The following table presents the notional amounts of the swap agreements by ratings assigned by Standard & Poor's:

	(in millions of dollars)	
Standard & Poor's	2001	2000
AAA	1,420	1,085
AA+	3,579	3,308
AA	4,318	5,008
AA-	14,282	9,578
A+	3,958	4,517
	27,557	23,496

(c) Foreign currency contracts

The Government has entered into forward currency transactions to hedge against exchange rate fluctuations relating to Canada's Reserve Position in the International Monetary Fund (IMF), which forms part of Canada's foreign exchange accounts. Canada's IMF Reserve Position is denominated in Special Drawing Rights (SDRs). The hedging transactions involve the forward purchase and sale of the composite currencies of the SDRs (i.e. Euro, US dollar, Pound sterling and Japanese yen). These hedges are presently being unwound and only forward sales against the US dollar are outstanding as of March 31, 2001.

As at March 31, 2001 the notional value of these outstanding forward currency contracts is $2,308 million in forward sale contracts ($2,299 million in forward sale contracts and $58 million in forward purchase contracts in 2000) and the unrealized gain which is not recognized in the financial statements is $24 million ($16 million in 2000). All forward currency transactions have a maximum term of about 12 months or less. The Government manages its exposure to forward currency contract counterparties by dealing principally with financial institutions having a credit rating from recognized credit rating agencies of at least AA-.

iii. Fair values of financial instruments

(a) Financial assets and liabilities

The following table presents the carrying value and the fair value of financial assets and liabilities. Fair values are Government estimates and are generally calculated using market conditions at a specific point in time where a market exists. Fair values of instruments with a short life span or of a non-negotiable nature are assumed to approximate carrying values. Fair values may not reflect future market conditions nor the actual values obtainable should the instruments be exchanged on the market. The calculations are subjective in nature and involve inherent uncertainties due to unpredictability of future events.

	(in millions of Canadian dollars)					
	2001			2000		
Financial assets and liabilities	Carrying value	Fair value	Difference	Carrying value	Fair value	Difference
Financial Assets						
Cash	15,594	15,594		14,511	14,511	
Accounts receivable	3,592	3,592		3,805	3,805	
Foreign exchange accounts	50,270	51,281	1,011	41,494	42,005	511
Loans investments and advances excluding investments in enterprise Crown corporations	12,367	13,553	1,186	11,616	12,188	572
Liabilities						
Accounts payable, accruals and allowances	43,644	43,644		40,748	40,748	
Unmatured debt	446,403	474,367	-27,964	456,406	479,316	-22,910
Pension and other accounts	136,438	128,347	8,091	135,309	124,077	11,232
Due to Canada Pension Plan	6,391	6,391		6,217	6,217	
Net fair value in excess of carrying value			-17,676			-10,595

Comparative figures have been reclassified to conform to the current year's presentation.

Fair values are determined using the following methods and assumptions:

The carrying values of short-term financial instruments are assumed to approximate their fair values due to their short-term maturity. These include cash, accounts receivable, accounts payable, accruals and allowances, and the amount due to Canada Pension Plan.

Fair values of the securities and gold reserves held in the foreign exchange accounts are established using market quotes or other available market information. Financial claims and obligations with the International Monetary Fund denominated in foreign currencies are reported at Canadian dollar equivalents at March 31, which are assumed to approximate fair value.

Fair values of loans to enterprise Crown corporations are generally established by using their carrying values. For portfolio or temporary investments, fair values are established using stock market quotes or other available information.

Fair values of other loans, investments and advances are assumed to approximate carrying values since allowances are used to reduce the carrying value of these items to amounts that approximate their estimated realizable value.

For marketable bonds denominated in Canadian dollars and foreign currencies, treasury bills issued in Canadian dollars, Euro medium-term notes and Canada notes, fair values are established using market quotes or the discounted cash flow calculated using year end market interest and exchange rates. Fair values of other instruments comprising the unmatured debt are deemed to approximate carrying vales due to their short life span or their non-negotiable nature.

The fair values of pension liabilities are assumed to approximate the actuarial value of the pension obligations net of the fair values of the pension plan assets which are established at market value for investments and at a discounted net present value for other plan assets.

(b) Derivative financial instruments and foreign currency contracts

The following table presents the fair value of derivative financial instruments and foreign currency contracts with contractual or notional principal amounts outstanding at March 31:

	(in millions of dollars)			
	2001		2000	
	Notional value	Fair value	Notional value	Fair value
Interest rate and cross currency swaps	27,557	-1,049	23,496	-253
Foreign currency contracts—				
Forward sales	2,308	24	2,299	16
Forward purchases			58	

Fair values of the swap and forward currency contract agreements are the estimated amount that the Government would receive or pay, based on market factors, if the agreements were terminated on March 31. They are established by discounting the expected cash flows of the swap or forward currency contract agreements by using year end market interest and exchange rates. A positive (negative) fair value indicates that the Government would receive (make) a payment if the agreements were terminated.

7. Public Sector Pensions

The Government is responsible for defined benefit pension plans covering substantially all of its full-time employees (including the Public Service, Canadian Forces, Royal Canadian Mounted Police and certain Crown corporations) as well as federally appointed judges and Members of Parliament. Pension benefits are generally calculated by reference to highest earnings for a specified period of time. They are related to years of service and are indexed to inflation.

Until March 31, 2000, separate market invested funds were not set aside to provide for payment of these pension benefits. Pursuant to the *Public Sector Pension Investment Board Act* that received Royal assent on September 14, 1999, beginning on April 1, 2000, new employer and employee contributions to the Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans are transferred to the Public Sector Pension Investment Board. The Board is a separate corporate body created on April 1, 2000. Its goal is to achieve maximum rates of return on investments without undue risk, while respecting the requirements and financial obligations of each of the public sector pension plans.

Actuarial valuations are performed triennially for funding purposes and are updated annually for accounting purposes, using management's best estimates and the projected benefit method pro-rated on services. In these annual calculations, pension obligations are estimated by projecting benefits expected to be paid in the future and calculating their present value. Many assumptions are required for this process, including estimates of future inflation, interest rates, general wage increases, work-force composition, retirement rates and mortality rates. The accounting assumption for the long-term rate of inflation used in the valuation is 2 percent.

The Government uses its best estimates for the assumptions affecting these pension obligations. Changes in assumptions can result in significantly higher or lower estimates of liabilities. For example, an increase of 1 percent in the inflation rate would increase the pension liability by approximately $14,400 million, whereas an increase of 1 percent in interest rates would reduce the pension liability by about $14,800 million. Pension adjustments arise when actual experience varies from estimates and will be amortized over periods ranging from 7 to 14 years, which will affect expenditures in those years.

Pension plan assets include marketable investments and receivables from employees for past service elections. The investments are valued at market related values, whereby fluctuations in market value are averaged over a five-year period, and receivables for past service elections are discounted to approximate their fair value.

The pension liability at March 31 includes the following components:

	(in millions of dollars)	
	2001	2000
Accrued benefit obligation[1]	124,044	117,114
Less: Pension plan assets	3,202	426
	120,842	*116,688*
Unamortized estimation adjustments	8,343	11,658
Pension liability	129,185	128,346

Comparative figures have been reclassified to conform to the current year's presentation.

[1] Includes $6,200 million for impending transfers to new separate plans.

During the year, Canada Post Corporation and three smaller corporations implemented their own pension plans and their employees ceased to be members of the Public Service pension plan. An amount of about $1,300 million was transferred to the pension plans of these corporations during the year and an additional estimated amount of $6,200 million is expected to be transferred within the next two years. These transactions are considered a partial settlement of the Public Service pension plan. The net cost of this partial settlement is estimated at $28 million, of which a loss of $215 million is recognized in the current year and charged to the pension related expenditure and a gain of $187 million will be amortized as an estimation adjustment in the expected rate of return affecting the Canadian Forces and the Royal Canadian Mounted Police pension plans. Unamortized estimation adjustments of $510 million were also written off as a result of this partial plan settlement.

The pension interest expenditure calculated on the average actuarial obligation is reported as part of public debt charges and is presented net of the expected return on plan assets. The interest rate used in the calculation is derived from a weighted average between the expected rate of return on plan assets (6.5 percent) and the average Government long-term bond rate (9.0 percent in 2001 and 9.3 percent in 2000). The total pension related expenditure includes the following components:

	(in millions of dollars)	
	2001	2000
Employer contributions[1]	2,264	2,362
Pension plan amendment costs	9	822
Partial plan settlement costs recognized in year	215	
Write off of unamortized estimation adjustments	-510	
Statutory payments under various acts	85	91
Amortization of estimation adjustments	-2,459	-2,501
Net pension costs	-396	774
Pension interest expenditure[2]	10,151	9,982
Total pension related expenditure	9,755	10,756

Details (unaudited) can be found in Section 6 of this volume.

[1] The 1999-2000 amount is net of $254 million already recorded in pension related expenditure of previous years.

[2] The 2000-2001 amount is net of $89 million of expected return on pension plan assets.

8. Due to Canada Pension Plan

As explained in Note 1, the financial activities of the Canada Pension Plan (the Plan) are not included in these financial statements.

The Plan is a federal/provincial program for compulsory and contributory social insurance. It operates in all parts of Canada, except for the Province of Quebec which has a comparable program. The Plan is administered by the Government of Canada under joint control with the participating provinces. As administrator, the Government's authority to spend is limited to the Plan's net assets of $45,688 million ($41,261 million in 2000).

The Canada Pension Plan Account (the Account) was established in the accounts of Canada to record the contributions, interest, pensions and benefits and administration expenditures of the Plan. It also records the amounts transferred to or received from the Canada Pension Plan Investment Fund and the Canada Pension Plan Investment Board.

The Plan's deposit with the Receiver General for Canada of $6,391 million ($6,217 million in 2000) is reported as the Government's liability to the Plan at March 31 and represents the balance in the Account.

Additional information (unaudited) and the audited financial statements of the Plan are included in Section 6 of this volume. Additional information on the funding of the Plan may be obtained from the *Seventeenth Actuarial Report on the Canada Pension Plan* prepared by the Chief Actuary of the Office of the Superintendent of Financial Institutions.

9. Foreign Exchange Accounts

i. Foreign exchange accounts

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations.

The following table presents the balances of foreign exchange accounts:

	(in millions of dollars)	
	2001	2000
International reserves held in the Exchange Fund Account	47,845	38,630
International Monetary Fund—Subscriptions	12,814	12,390
	60,659	*51,020*
Less:		
International Monetary Fund—		
Notes payable	8,840	8,005
Special drawing rights allocations	1,549	1,521
	10,389	*9,526*
Total foreign exchange accounts	50,270	41,494

Details (unaudited) can be found in Section 8 of this volume.

ii. Gold reserves

The Government keeps certain investments in its Exchange Fund Account to aid in the control and protection of the external value of the Canadian dollar. Part of these investments is in the form of gold: 1.2 million fine ounces (1.5 million fine ounces in 2000). These gold holdings are valued at 35 Special Drawing Rights (SDRs) or $69.55 per fine ounce ($68.33 in 2000), which approximates cost. An SDR is a unit of account used by the International Monetary Fund valued in terms of a basket of four major currencies (the Euro, US dollar, Pound sterling and Japanese yen). This valuation results in a recorded value of $83 million ($102 million in 2000), which is much lower than the market value of $487 million ($602 million in 2000) using a value of $406.21 per fine ounce ($401.12 in 2000).

Further details are provided in the financial statements of the Exchange Fund Account in Section 8 of this volume.

10. Crown Corporations and Other Government Business Enterprises

The Government wholly owns forty-two corporations. Some of these Crown corporations rely on the Government for most of their financing. There are twenty-two such corporations (twenty in 2000) whose financial activities are consolidated in these financial statements. The major consolidated Crown corporations are Atomic Energy of Canada Limited, Canadian Broadcasting Corporation, Marine Atlantic Inc. and VIA Rail Canada Inc. Details of these corporations are included in Section 4 of this volume.

Other Crown corporations are government business enterprises that are able to raise substantial portions of their revenues through commercial business activity and are self-sustaining. These Crown corporations are called enterprise Crown corporations. The major enterprise Crown corporations include the Bank of Canada, Canada Mortgage and Housing Corporation, Canada Post Corporation and Export Development Corporation.

There is also a number of self-sustaining government business enterprises that are not considered Crown corporations within the meaning of the *Financial Administration Act*, but which are owned or controlled by the Government and accountable to either Parliament or to a Minister. These are referred to as other government business enterprises. The major other government business enterprises include the Canadian Wheat Board and the Port Authorities of Halifax, Montreal, Quebec and Vancouver.

For enterprise Crown corporations and other government business enterprises, in addition to recording the Government's investment in these corporations as described below, the Government reports any amounts receivable from or payable to these corporations and records an allowance for valuation which includes the annual net profits and losses of the corporations. Their assets and liabilities are not included in these financial statements, except for their borrowings which are recorded as liabilities of the Government when they are not expected to be repaid directly by these corporations.

Details of enterprise Crown corporations and other government business enterprises are included in Section 9 of this volume.

The following table presents the Government's recorded financial assets for enterprise Crown corporations and other government business enterprises. Of this amount, $3,554 million ($3,619 million in 2000) represents investments in capital stock and contributed capital of the corporations. The balance represents loans and advances made by the Government.

	(in millions of dollars)	
	2001	2000
Canada Mortgage and Housing Corporation	5,877	6,101
Farm Credit Corporation	1,747	1,973
Export Development Corporation	983	983
Business Development Bank of Canada	626	561
Other	852	944
Total	10,085	10,562

Details (unaudited) can be found in Section 9 of this volume.

Financial results for the enterprise Crown corporations and other government business enterprises are summarized as follows:

	(in millions of dollars)	
	2001	2000
Assets (including capital assets and deferred charges of $6,524 ($6,273 in 2000))	115,300	106,022
Liabilities	107,568	99,517
Net equity	7,732	6,505
Revenues	19,740	17,984
Expenses	16,650	15,329
Net income for the year	3,090	2,655
Other changes in equity		
Dividends[1]	-1,990	-1,792
Other	127	-145
	1,227	718
Opening net equity	6,505	5,787
Closing net equity	7,732	6,505
Contractual commitments	6,767	8,561
Contingent liabilities	1,864	1,946

Details (unaudited) can be found in Section 9 of this volume.

[1] Amounts reported as dividends include $1,951 million ($1,766 million in 2000) from the Bank of Canada.

The President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada provides further information on the business and activities of all parent Crown corporations and their wholly-owned subsidiaries, as well as information on all Crown corporations and other corporate interests of Canada.

11. National Governments, including Developing Countries and International Organizations

i. *Loans to developing countries*

Loans to national governments of $3,136 million ($3,138 million in 2000) include loans to developing countries. The Government has provided allowances on these loans taking into consideration their collectability and any concessionary terms.

Details (unaudited) can be found in Section 9 of this volume.

ii. *Loans, investments and advances to international organizations*

Loans, investments and advances to international organizations, including development banks and their related funds, total $4,405 million ($4,178 million in 2000). The Government has provided allowances on these loans, investments and advances based on their collectability and any concessionary terms.

Details (unaudited) can be found in Section 9 of this volume.

12. Contractual Commitments

The nature of government activity results in some large multi-year contracts and obligations. Major contractual commitments that can be reasonably estimated are summarized as follows:

	(in millions of dollars)	
	2001	2000
Transfer payment agreements	16,411	14,749
Acquisition of property and equipment, and goods and services	8,239	7,449
Benefit plans for veterans	6,635	6,142
Operating and capital leases	4,317	3,546
International organizations	1,038	1,220
Pension liability under Continuation Acts	125	145
	36,765	33,251

Details (unaudited) can be found in Section 10 of this volume.

Estimated expenditures against these commitments in future years are as follows:

Year	(in millions of dollars)
2002	9,018
2003	7,421
2004	5,545
2005	4,910
2006	4,278
2007 and subsequently	5,593
	36,765

Details (unaudited) can be found in Section 10 of this volume.

i. Transfer payment agreements

Included in the transfer payment agreements commitments of $16,411 million ($14,749 million in 2000) is an amount of $8,589 million ($8,592 million in 2000) related to various contractual obligations of the Government through Canada Mortgage and Housing Corporation (CMHC) for social housing programs. These agreements are made to provide funding for projects for up to 40 years. Honouring these obligations currently amounts to about $1,700 million per year. Uncertainty in forecasting makes estimates beyond the year 2006 unreliable. Accordingly, the amounts reported for CMHC under transfer payment agreements cover only to 2006.

ii. Benefit plans for veterans

Under the *Pension Act*, the Government provides pensions and benefits for disability or death arising from military service. Estimated annual expenditures under this Act will approximate $1,350 million per year over the next few years. Uncertainty in forecasting makes estimates beyond the year 2006 unreliable. Accordingly, the amounts reported under benefit plans for veterans cover only the period to 2006.

iii. Operating and capital leases

Capital leases have various terms up to 50 years. Of the total of $4,317 million ($3,546 million in 2000) in operating and capital leases, $2,086 million ($2,384 million in 2000) represents future payments for capital leases. Of this, $1,122 million ($1,304 million in 2000) is imputed interest and executory costs.

13. Insurance Programs

Three enterprise Crown corporations, whose financial affairs are not consolidated with these financial statements, operate insurance programs for the Government. In the event the corporations have insufficient funds, the Government will have to provide financing.

Canada Deposit Insurance Corporation operates the Deposit Insurance Fund which provides basic protection coverage to depositors for up to $60,000 deposited with each member bank, trust or loan company. Total insured deposits at March 31, 2001 amounted to $339,479 million ($327,037 million in 2000). At March 31, 2001, the Corporation has a surplus of $455 million ($184 million surplus in 2000). The premiums collected by the Corporation are expected to cover the cost of both current claims and possible future claims.

Canada Mortgage and Housing Corporation operates the Mortgage Insurance Fund which provides insurance for mortgage lending on Canadian housing by private institutions. Insurance in force at March 31, 2001 was $200,700 million ($189,400 million in 2000). The Fund has a surplus of $896 million at March 31, 2001 ($525 million in 2000). Canada Mortgage and Housing Corporation also operates the Mortgage-Backed Securities Guarantee Fund which guarantees the timely payment of the principal and interest for investors of securities based on the *National Housing Act*. Guarantees in force as at March 31, 2001 totalled approximately $34,217 million ($27,709 million in 2000). As at March 31, 2001 the fund has a surplus of $70 million ($58 million in 2000). Budgetary financial assistance, although rare, is provided at the discretion of the Government.

Export Development Corporation (EDC) provides export and foreign investment insurance to help with export trade. Insurance in force at March 31, 2001 was $11,225 million ($11,100 million in 2000). EDC set aside an allowance of $465 million as at March 31, 2001 ($353 million in 2000) to cover the cost of current and expected future claims. The premiums collected by the Corporation are expected to cover the cost of both current claims and possible future claims.

Details (unaudited) can be found in Section 10 of this volume.

14. Contingent Liabilities

Contingent liabilities which may become actual liabilities, are classified into three categories: guarantees by the Government, international organizations, and claims and pending and threatened litigation. The Government is confident that any ultimate settlement on these contingent liabilities will be for amounts significantly lower than those being disclosed.

i. Guarantees by the Government

Guarantees by the Government at March 31, 2001 amounted to $52,648 million net of an allowance of $3,951 million ($49,434 million net of an allowance of $3,920 million in 2000). The Government records an allowance for losses on loan guarantees and for borrowings of enterprise Crown corporations and other government business enterprises when it is likely that there will be a future payment and a reasonable estimate of the loss can be made. All other loan guarantees are reported as contingencies.

ii. International Organizations

Contingent liabilities related to international organizations at March 31, 2001 amounted to $19,477 million ($17,504 million in 2000). The Government has callable share capital in certain international organizations that could require payments to those agencies.

iii. Claims and pending and threatened litigation

There are thousands of claims and pending and threatened litigation cases outstanding against the Government. The total amount claimed in these actions, including a number where an amount is not specified, and their outcomes are not determinable. Certain large and significant claims are described below:

Aboriginal and comprehensive land claims: The Government is aware of claims with pleading amounts in excess of $200,000 million and other potential claims that are under research by First Nations. A reliable estimate of potential liability cannot be made at this time.

Significant tax refunds: There are $1,123 million ($802 million in 2000) in claims or litigation relating to tax refunds that are significant and were under appeal to the Federal Court of Canada or the Supreme Court of Canada at March 31, 2001.

Further details (unaudited) can be found in Section 10 of this volume.

15. Environmental Liabilities

While estimates of total radioactive and non-radioactive waste clean-up costs for Canada have ranged as high as $30,000 million, much of this amount is clearly the responsibility of other levels of government and the private sector. Progress has been made in the identification and cataloguing of suspected contaminated sites, however, the process of assessing the nature and level of contamination on these sites, and the consequent preparation and costing of a remediation plan, is technically challenging and time consuming. While reasonable estimates of the costs attributable to the Government are not yet available, the Government will continue to work toward the determination and recognition of environmental liabilities in accordance with generally accepted accounting principles.

SUPPLEMENTARY STATEMENT

In the February 1991 Budget, the Government introduced measures aimed at improving its financial and economic position. These measures included proposals for a *Debt Servicing and Reduction Account Act*. On June 18, 1992, the Act was passed by Parliament with implementation for the 1991-92 fiscal year.

The *Debt Servicing and Reduction Account Act* calls for certain revenues including the goods and services tax (GST) to be used to service the public debt and not to fund new program spending. Transactions in respect of this Act are reported in the following statement.

REPORT OF THE AUDITOR GENERAL ON THE STATEMENT OF TRANSACTIONS OF THE DEBT SERVICING AND REDUCTION ACCOUNT

To the House of Commons:

I have audited the statement of transactions of the Debt Servicing and Reduction Account for the year ended March 31, 2001. This financial statement is the responsibility of the Government of Canada. My responsibility, as required by section 9 of the *Debt Servicing and Reduction Account Act*, is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting policies used and significant estimates made by the Government, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the transactions of the Debt Servicing and Reduction Account for the year ended March 31, 2001 in accordance with the *Debt Servicing and Reduction Account Act* and the stated accounting policies of the Government of Canada set out in Note 2 to the financial statement. As required by section 9 of the *Debt Servicing and Reduction Account Act*, I report that, in my opinion, these stated accounting policies have been applied on a basis consistent with that of the preceding year.

Sheila Fraser

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
July 23, 2001

Debt Servicing and Reduction Account
Statement of Transactions
for the Year Ended March 31, 2001

(in thousands of dollars)

	2001		2000	
Goods and services tax and harmonized sales tax received		60,853,241		56,382,962
Less: Refunds	27,958,411		25,740,951	
Rebates	2,206,524		2,194,154	
Amounts paid and accrued by ministries	1,022,110		1,011,290	
Quarterly tax credits	2,901,708		2,846,993	
Transfer of harmonized sales tax to provinces	1,775,151		1,799,367	
		35,863,904		33,592,755
Net goods and services tax		24,989,337		22,790,207
Penalties and interest received for goods and services tax (net of interest paid)		119,083		103,648
Gain on wind-up of interest in Crown Corporations		36,402		
Gifts to the Crown		114		285
Proceeds credited to the Account		25,144,936		22,894,140
Public debt expenditures charged to the Account				
Public debt expenditures chargeable to the Account (Note 3)	30,716,610		30,536,407	
Less amount in excess of the Account's balance (Note 4)	5,571,674		7,642,267	
		25,144,936		22,894,140
Account balance, end of year		NIL		NIL

The accompanying notes are an integral part of this statement.

Notes to the Statement of Transactions of the Debt Servicing and Reduction Account

1. Authority and Objective

On June 18, 1992, the *Debt Servicing and Reduction Account Act* received Royal Assent. Section 8 of the Act requires that the *Public Accounts of Canada* for 1991-92 and each subsequent year contain a statement setting out the transactions in that year with respect to the Debt Servicing and Reduction Account (the Account).

On March 20, 1997, the *Debt Servicing and Reduction Account Act* was amended to reflect changes to the *Federal-Provincial Fiscal Arrangements Act* implementing Sales Tax Harmonization Agreements with concerned provinces, which became effective April 1, 1997.

The objective of the *Debt Servicing and Reduction Account Act* is to apply certain Government revenues against charges associated with the public debt. These revenues include goods and services tax, certain gains on disposals of investments in Crown corporations, and gifts to the Crown. The transactions recorded in the Account have been paid into or charged against the Consolidated Revenue Fund, and the Account is consolidated in the financial statements of the Government.

2. Significant Accounting Policies

The significant accounting policies are based on the terms and conditions contained in the *Debt Servicing and Reduction Account Act*. These accounting policies are consistent with the accounting policies of the Government of Canada.

i. Goods and services tax (GST)

The Government generally reports the GST and the HST (harmonized sales tax) in the period in which they are received. GST and HST received are reported net of Input Tax Credits claimed by registrants.

Refunds and rebates are generally reported in the year in which they are paid and are reported net of GST and HST collected by registrants. GST quarterly tax credits are charged in the period to which they relate. Transfers of HST to concerned provinces are calculated in accordance with applicable agreements.

ii. Other amounts credited to the Account

Penalties and interest are generally reported in the period in which they are received. Gain on sale of shares in Crown corporations, gain on disposal of shares or interest on wind-up of Crown corporations and gifts to the Crown are recorded in the year in which the transactions or events that give rise to these revenues occur.

iii. Public debt expenditures charged to the Account

Public debt expenditures charged to the Account include costs incurred by the Government during the year in servicing, issuing, repayment, discharge or settlement of a debt, under the authority of a Borrowing Authority Act.

3. Public Debt Expenditures Chargeable to the Account

Public debt expenditures chargeable to the Account are calculated as follows:

	(in thousands of dollars)	
	2001	2000
Public debt charges	42,094,509	41,647,288
Less: amounts unrelated to a Borrowing Authority Act—		
Interest on unmatured debt[1]	360,597	400,153
Interest on pension and other accounts	11,017,302	10,710,728
Public debt expenditures chargeable to the Account	30,716,610	30,536,407

[1] Interest on unmatured debt is related to special non-marketable bonds held by the Canada Pension Plan Investment Fund and the Canada Pension Plan Account.

4. Amounts in Excess of the Account's Balance

Public debt expenditures charged to the Account exceed the amount available in the Account balance for these charges. Under these circumstances, only the amount necessary to bring the Account balance to nil is charged to the Account as required under section 6 of the *Debt Servicing and Reduction Account Act.*

5. Comparative Information

Comparative figures have been reclassified to conform to the current year's presentation.

SUPPLEMENTARY INFORMATION
OBSERVATIONS OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA FOR THE YEAR ENDED MARCH 31, 2001

MAIN POINTS

The purpose of these Observations is to explain in more detail the meaning of my report on the Financial Statements of the Government of Canada for the year ended March 31, 2001. The main points I discuss here are as follows:

The Observations explain my Report on the Government's financial statements and my audit of them.

- The balance in the Employment Insurance Account stood at $36 billion on March 31, 2001, which is well in excess of $15 billion, the maximum amount considered necessary by the Chief Actuary of Human Resources Development Canada. The Employment Insurance Commission did not provide an adequate justification for the size and rate of growth of the Account balance. Accordingly, I am unable to conclude that the intent of the *Employment Insurance Act* has been observed in setting the 2001 premium rates.
- In the past five years, the Government has recorded as expenditures some $7 billion in transfers to various foundations it created to achieve its public policy objectives, even though most of the $7 billion, including interest, is still in the foundations' bank accounts and investments. I am concerned that the Government's accounting policy for transfers does not adequately consider situations wherein the funds are not used for their ultimate intended purpose within the year or shortly thereafter. I am also very concerned about several accountability and governance issues with these foundations.
- I am concerned that the Government created and provided $50 million in funding to a corporation to carry out a sustainable development technology initiative before Parliament had explicitly approved either the initiative or the funding.
- This is the final year that the Government will present its financial statements on a modified accrual basis of accounting. Beginning next year, it will prepare them on a full accrual basis. Departments are in the process of accumulating necessary information. This includes, for example, capital asset values, estimates of environmental obligations, accruals of taxes receivable, and accruals of liabilities for Aboriginal claims. This task for the Government's financial community is a challenging one and though departments are making progress, they still have much to do.

I believe strongly that the Government's financial statements, included in these Public Accounts, and the Annual Financial Report published separately by the Minister of Finance are extremely important accountability documents. They must be credible, understandable, useful, and timely. I will encourage the Government to present the economic substance of its activities and transactions in its financial statements. I will also bring Parliament's attention to any instances that come to my attention wherein the Government has deviated from accepted parliamentary process.

THE OTHER MATTERS FOR PARLIAMENT'S ATTENTION INCLUDED IN MY AUDIT REPORT

Compliance with the *Employment Insurance Act*

One of my roles as a legislative auditor is to review the Government's compliance with parliamentary authority to raise taxes and other revenues and to spend public money. Further details on this compliance aspect of my mandate are provided in the section of these Observations that describe the meaning of my report.

Employment Insurance premiums and benefits are included in the revenues and expenditures, respectively, reported in the Government's Statement of Revenues, Expenditures and Accumulated Deficit. Under the *Employment Insurance Act*, a separate accounting of these revenues and expenditures must be made. This is presented in the financial statements of the Employment Insurance Account, in Section 4 of this Volume.

The *Act* also requires that in setting premiums, the Employment Insurance Commission ensure, to the extent possible, that the rate levels provide enough funding to cover program costs and that they remain relatively stable throughout a business cycle. This provision of the *Act* was in effect for the Government's fiscal year ended March 31, 2001.

In my report on the Account's financial statements, I draw attention to the size and continued growth of the balance in the Account. It increased by about $8 billion during the year and amounted to $36 billion at March 31, 2001. That balance is well in excess of $15 billion, the maximum amount considered necessary by the Chief Actuary of Human Resources Development Canada.

The Commission did not provide an adequate justification for the size and rate of growth of the Account balance. Therefore, in my report on the Account's financial statements, I stated that I was unable to conclude that the intent of the *Act* had been observed in setting the 2001 premium rates.

I have been unable to conclude that the Employment Insurance Commission has complied with the intent of the law in setting the 2001 premium rates.

Recent amendments to the *Act* suspended the rate-setting requirements for 2002 and 2003. The Government has indicated that the requirements were suspended so that it could undertake a review of the premium-rate-setting process. Those amendments could preclude meaningful consultations with employees and employers, and Canadians generally, on the Employment Insurance premiums to be established for 2002 and 2003. I therefore encourage the Government to complete that review expeditiously to ensure the transparency of the rate-setting process.

Transfers to Foundations

Background. Since April, 1997 the Government has created at least nine significant organizations, or foundations, to carry out certain of its public policy objectives. Six of them were announced in 2000 alone. The Government has transferred some $7 billion in cash to these foundations and has recorded the transfers as expenditures in the financial statements. At March 31, 2001, most of the $7 billion, including interest, was still in the foundations' bank accounts and investments, yet to be distributed to the ultimate intended recipients or used for the ultimate intended purpose of this Government spending.

This growth in the number of foundations and the amount of public money entrusted to them is having an increasingly significant effect on the Government's financial statements. We have therefore looked closely at this situation in this year's audit and have further developed our views of the accounting followed for transfers to the foundations. Table 1 provides details on the foundations and the Government's transfers to them.

Table 1

Foundation	Government Expenditures on Foundations Recorded in Fiscal Year Ended March 31						Foundations' Cash and Investments
	1997	1998	1999	2000	2001	Total	March 31, 2001[1]
				($ millions)			
Canada Foundation for Innovation[4]	800		200	900	1,250[2]	3,150	3,041[2]
Aboriginal Healing Foundation[3]		350				350	324
Canada Millennium Scholarship Foundation[4]		2,500				2,500	2,493
Canadian Foundation for Climate and Atmospheric Sciences[3]				60		60	62
Genome Canada[3]				160	140[2]	300	306[2]
Green Municipal Enabling Fund[5]				25		25	26
Green Municipal Investment Fund[5]				100		100	105
Foundation for Sustainable Development Technology in Canada[3]					100[2]	100	100[2]
Canada Health Infoway Inc.[3]					500	500	500
Total	800	2,850	200	1,245	1,990	7,085	6,957

Note:

1. These balances are at the date of the latest annual report where March 31, 2001 financial statements are not yet available. It is estimated that interest of $0.6 billion was earned on the $7.1 billion transferred, $0.6 billion has been paid to ultimate recipients or used for the ultimate purpose, and $0.1 billion has been paid in administration costs, leaving the balance of $7.0 billion at March 31, 2001.
2. The amount shown for 2001 was not actually received by the foundation at March 31, 2001. However, because it is reflected at that date as an account payable by the Government, we have reflected the amount as an asset of the foundation.
3. The foundation was created under the *Canada Corporations Act*.
4. The foundation was created under separate legislation.
5. The fund is not a separate corporate entity; it is administered by an existing organization.

There are many delivery vehicles the Government could have chosen to achieve its objectives, including departments, special operating agencies, Crown corporations, existing private sector organizations that carry out similar activities, or these foundations. Government officials explained to me that the foundation vehicle was chosen for the following reasons:

- Because they are intended to be at arm's length from the Government, foundations can attract funding from the private sector.
- Funding agreements allow the foundations to operate independent of the day-to-day involvement of the Government, including its rules and regulations. In this way, they are expected to achieve greater efficiency, flexibility, citizen participation, and client satisfaction.
- The foundations have the freedom to take reasonable risks and adopt innovative ways of achieving, in a more cost-effective way, the Government's objectives for which they are responsible.

The creation and funding of foundations should not be driven by a desire to achieve a particular accounting result.

The Government has recorded transfers to the foundations as expenditures in its financial statements, and it has therefore been able to report a smaller surplus (or larger deficit) each fiscal year since 1996-1997. It is a clearly stated Government strategy that spending initiatives will be introduced only when the Government is reasonably certain that it has the necessary resources to do so, and the availability of resources does not become apparent until near the end of the fiscal year. This is an appropriate and prudent practice. But it has been suggested that accounting rules are leading to the choice of the foundations – and their funding – as the delivery vehicle for those spending initiatives. In my view, decisions as to the vehicles to be used to deliver Government objectives and the amount and timing of their funding should be based on sound economic and policy analysis; they should not be based on the goal of achieving a desired accounting result such as reducing the reported annual surplus. In other words, decisions as to whether an initiative is affordable and how to account for it are quite distinct and should be made on different bases.

In order to record the transfers as an expenditure in the fiscal year, the legislation to create the foundations or to provide additional funding to existing foundations must receive royal assent in the year, or early in the next fiscal year. For such foundations as the Canada Foundation for Innovation and the Canada Millennium Scholarship Foundation, an announcement was made in the February Budget; legislation was introduced in March or April; and royal assent was granted before Parliament recessed in mid-June for the summer.

In cases where the Government did not use legislation, it sometimes was instrumental in creating a not-for-profit corporation under the *Canada Corporations Act*. Funds were transferred to the corporation as soon as it had been created. This removed from the controls required under the *Financial Administration Act* public money that will not be received by the ultimate intended recipients or used for the ultimate intended purpose for years to come. For such corporations as the Foundation for Sustainable Development Technology in Canada and Canada Health Infoway Inc., a limited group of directors had signing authority over millions of dollars of taxpayer-funded investments before a full board of directors was established and operating. While the use of the funds is subject to a detailed funding agreement between the Government and the newly created corporation – including a clause that prohibits the funding of projects until a full board is established – we noted that if the corporation were dissolved for some reason, its remaining assets would be liquidated. They would not be returned to the Government, but would be distributed to prior recipients of funding or to organizations with similar objectives.

Accountability and governance of the foundations. In Chapter 23 of our November 1999 Report, we recognized that the foundations have potential benefits. We were told of the competence, dedication, and sense of public service exhibited by those then involved in managing the foundations. However, we noted that while enthusiasm, client good will, and the determination of foundation appointees to gain public confidence and to make the foundations succeed might offset weak accountability and governance structures in the short term, alone they were not enough to ensure long-term success.

Many of the foundations we examined had been put together in an ad hoc way that placed accountability to Parliament at risk unnecessarily. We noted that Parliament had limited means – in some cases, no means – of holding the Government to account for the federal functions the foundations performed or the federal objectives they were to achieve. Since Treasury Board Secretariat (TBS) had not tracked or evaluated trends, successes, or issues emerging from the establishment of the foundations, we recommended that it assess the appropriateness of the use of the foundations, what they had cost, and how effective or responsive they had been. I plan to publish a report on the progress made since that time in my April 2002 Report.

I am concerned that these huge amounts of public money are provided up front to foundations when there is such limited assurance of proper controls and accountability and the funds are not to be spent by them for years and years to come. Government officials explained to me that providing up-front funding – together with iron-clad agreements that even in the event of dissolution, any remaining funds held by the foundations would not be returned to the Government – demonstrates to the foundations and its partners that no matter what happens, the funding for these initiatives will be there. And it will not be subject to changes in the objectives of future governments.

The practice of funding foundations years before they need the money, as well as the accountability arrangements for them, deserve a thorough debate in Parliament.

In my view, this limits the flexibility of future parliaments and governments to respond to changing circumstances and priorities. The up-front funding of – and accountability arrangements for – foundations therefore deserve a thorough debate in Parliament before any further public money is transferred to them.

Accounting for transfers to the Foundations. I believe that the basis of accounting used by the Government did not envision these transfers to the foundations. The recognition of transfers as expenditures was based on the fact that funds spent in a given year had been received by the ultimate intended recipient or used for the ultimate intended purpose in that year, or shortly thereafter. In fact, TBS's own policy on transfer payments indicates that payments should not be made in advance of need. However, it should be noted that this policy also provides for exceptions, subject to approval by the Treasury Board – and such approval was granted for the transfers to the foundations.

Accounting for transfers to the foundations does not reflect the economic substance of Government spending.

The ultimate intented purpose of the $7 billion in Government initiatives is to encourage innovation, help with the costs of post-secondary education, and so on, by providing grants to qualified recipients in the most effective way. The actual payment of those grants to the intended recipients is the real economic event that takes place, not the transfer to the distribution agent. Consequently, economic substance would be better presented in the Government's financial statements by recording expenditures in the years the grants are provided by the conduit foundations to the ultimate intended recipients, or used by the foundations directly for the government's ultimate intended purposes.

And, in fact, TBS requires this of departments, stating that their "financial statements should present the economic substance of transactions and events even though their legal form may suggest a different treatment"[1].

In the National Accounts, transfers between the Government and the Canada Foundation for Innovation and the Canada Millennium Scholarship Foundation are considered intragovernmental transfers. Cash transfers are accounted for as expenditures only when disbursed to the ultimate intended recipients by those foundations.

Further, I question whether, in substance, some of these foundations are truly at "arm's length" from the Government given the following considerations[2]:

- Most foundations are legally obliged to achieve Government policy objectives as their prime mandate.
- The chairperson and a minority of the board of directors are, in many cases, appointed by the Government (in some cases, though, the minority is a slim one - 7 of 15 directors). There is significant Government influence in the appointment of the remaining directors.
- In some cases, the Government created the foundations through its own legislation and all or most of their funding comes solely from the Government.
- The legislation often prescribes things like the location of the foundations' head office, prohibitions on borrowing money and application of an official languages policy to the foundations as though they were federal institutions.
- In some foundations not created by legislation, the Government selects the initial board members and drafts the foundations' letters patent and by-laws; changes to those by-laws must be approved by the Government.

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[1] Paragraph 2.6 of the TBS Financial Information Strategy Accounting Manual.

[2] It should be noted that while some of these considerations apply variously to other grants and contributions programs, it is their collective applicability to the foundations that raises questions about the arm's–length relationship.

- In most cases, detailed funding agreements between the Government and the foundations establish what criteria the foundations must use for support to recipients, how the funds are to be invested, and how any remaining funds are to be distributed in the event of dissolution.
- In many cases, there is a clear Government presence in the promotion and marketing of significant grants made to recipients.

Summary and conclusion. I have raised several concerns that are summarized below:

1. Creation of some foundations and additional funding to existing ones requires approval by Parliament before the Government's financial statements are finalized to achieve a desired accounting result.
2. Public money is sometimes put at undue risk because it is transferred to the foundations years in advance of need, contrary to the Government's policy for most transfer payments.
3. In most cases, were a foundation to be dissolved for some reason, any remaining funds would not return to the Government.
4. Parliament has limited means of holding the Government or the foundations accountable for the federal functions they are to achieve.
5. This new vehicle for achieving Government objectives limits the flexibility of future governments and parliaments to respond to changing circumstances and priorities.
6. The accounting for transfers to the foundations does not present the economic substance of Government spending.
7. Summary-level information on the Government's activities as they relate to some of the foundations is presented inconsistently between the National Accounts and the Public Accounts.
8. Although many of the foundations are intended to be at arm's length from the Government , it is questionable whether they actually are.

Because of these concerns, I seriously considered whether I would qualify my opinion on the Government's financial statements or draw Parliament's attention to this serious matter in a separate paragraph of my report. I have chosen the latter option.

The Government should present the substance of transfers to the foundations in its 2002 financial statements that will be prepared on a full accrual basis of accounting.

I cannot state unequivocally that the Government has not complied with objective accounting standards established by the Canadian Institute of Chartered Accountants' Public Sector Accounting Board (PSAB). Objective accounting standards promulgated by PSAB cannot anticipate all the new things governments will do, and the Government's own stated accounting policies allow it the latitude to record these transfers as expenditures of the year in which the foundations were announced. However, PSAB does recommend that financial statements be prepared to present the substance of transactions and events.

In light of questions and concerns raised about the accounting by governments in Canada for transactions such as those involving the foundations, PSAB has initiated two projects to clarify accounting standards in these areas. The Government should closely monitor progress on these two projects, due to the amount of public money involved with the foundations and the resultant distorting effects of its current accounting policies.

I urge the Government to change its policies as they relate to the foundations in next year's financial statements to properly account for the substance of these transactions. This change should be consistent with other changes to introduce accrual accounting next year. As noted later in these Observations, accrual accounting will present the use of resources by the Government in its financial statements rather than the current presentation of the cash used to acquire resources. The change I am suggesting goes hand in hand with the move to accrual accounting.

The change I am suggesting for the foundations can also be made in accordance with existing PSAB standards. Naturally, the change would be re-visited at the time PSAB completes its work. However, because the change introduced by the Government would reflect the underlying economic substance of transactions with the foundations, it is unlikely further material modifications to accounting policies would be necessary.

MATTERS REQUIRING ATTENTION THAT ARE NOT INCLUDED IN MY AUDIT REPORT

The Canada Foundation for Sustainable Development Technology[3]

I have serious concerns with the events surrounding a $100 million grant to the Canada Foundation for Sustainable Development Technology.

Background. Included in "other transfer payments" on the Statement of Revenues, Expenditures and Accumulated Deficit is a $100 million transfer payment to the Foundation for Sustainable Development Technology in Canada[4]. An equivalent amount is included in accounts payable and accrued liabilities on the Statement of Assets and Liabilities.

On May 29, 2001 I was asked to appear before the Standing Senate Committee on Energy, the Environment and Natural Resources to discuss Bill C-4, introduced to establish the Foundation. In my opening statement to the Committee, I expressed concern about the process followed in the transfer of $100 million to fund this initiative. I stated that my Office had not yet audited the transfer; our eventual audit would cover whether appropriate authority for this transfer was in place at the time it was made and whether the transfer was accounted for properly. I did not question, however, the fact that the ministers of both Natural Resources and Environment have the authority to undertake this type of activity under existing programs through the *Energy Efficiency Act* and the *Department of Environment Act*.

In my audit of the Government's financial statements, I have now examined this transaction. At the date of completing these Observations, $50 million of the $100 million account payable had actually been paid to the Corporation. Assuming, in the normal course of expected events, the ultimate completion of the Supplementary Estimates process and the resulting *Appropriation Act* for 2001-2002, I have found that the legal interpretation of the authority used for those payments is acceptable. I have found that the $100 million transaction was accounted for as a liability and expenditure in accordance with the stated accounting policies of the Government of Canada, as set out in Note 1 to the financial statements. However, my audit of this transaction raised several concerns that I would like to bring to Parliament's attention.

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[3] In theses Observations, the Canada Foundation for Sustainable Development and Technology — established by Bill C-4 — is referred to as "the Foundation". The Foundation for Sustainable Development Technology in Canada — established under the *Canada Corporations Act* — is referred to as "the Corporation".

[4] Ibid.

The process used to create the Foundation. Table 2 shows a chronology of the events related to the Foundation.

Canada Foundation for Sustainable Development Technology
Chronology of events — ***Table 2***

Date	Event
February 28, 2000	The Sustainable Development Technology Fund was proposed in the February 2000 Budget.
October 4, 2000	Bill C-46 to create the Foundation was introduced but died on the order paper due to the election call.
February 2, 2001	Bill C-4 was given first reading in the House of Commons. The Bill proposed the creation of the Canada Foundation for Sustainable Development Technology and proposed that any corporation incorporated under Part II of the *Canada Corporations Act*, continue as the Foundation.
March 8, 2001	A not-for-profit corporation named the Foundation for Sustainable Development Technology in Canada was established by four Canadian citizens under Part II of the *Canada Corporations Act*.
March 26, 2001	A funding agreement was signed between the Government and the Corporation. The funding agreement sets out the duties of the Corporation, the determination of eligible recipients of funding, and the criteria for selection of projects, as well as other governance matters.
March 31, 2001	The Government's fiscal year ended. Bill C-4 had passed second reading, and third reading debate commenced in the House of Commons on April 5, 2001.
April 9, 2001	$25 million was paid to the Corporation by Natural Resources Canada.
April 11, 2001	$25 million was paid to the Corporation by Environment Canada.
June 14, 2001	Bill C-4 was given royal assent as the *Canada Foundation for Sustainable Development Technology Act*. It is anticipated that this Fall, the Corporation will cease to exist and the entity will continue as the Foundation.

The Corporation created by four Canadian citizens – and not the Foundation proposed in the Bill - would have been able to carry out the Government's objectives as outlined in the February 2000 Budget even if Bill C-4 had not received royal assent. The Senate Committee reacted very strongly to this as well as to the process used by the Government to create the Foundation. Appended to its Report to the Senate at Third Reading of the Bill was the following statement:

> "The actions of the Government of Canada in creating a private sector corporation as a stand-in for the Foundation now proposed in Bill C-4, and the depositing of $100 million of taxpayers' money with that corporation, without the prior approval of Parliament, is an affront to members of both Houses of Parliament. The Committee requests that the Speaker of the Senate notify the Speaker of the House of Commons of the dismay and concern of the Senate with this circumvention of the parliamentary process."

The responsible Senate Committee reported that the Government's actions were: "...an affront to members of both Houses of Parliament... [and a] circumvention of the parliamentary process".

This statement was the subject of a motion that was discussed in the Senate until the beginning of the summer adjournment. Further debate on the motion was adjourned until September 2001, when the Senate would reconvene.

The four Canadian citizens who created the Corporation had signing authority, for several months, over a corporate bank account that received an initial investment of $50 million in public money before Parliament had approved either the transfer or the sustainable development technology initiative. It should also be noted that the funding agreement between the Government and the Corporation – as well as the Corporation's letters patent – provides that in the event of dissolution or winding-up of the Corporation, its remaining assets will not return to the Government. They would be distributed to recipients of prior funding that are still carrying on sustainable development technology projects.

As I stated earlier in these Observations, while the funding agreement prohibits the funding of projects before a full board of directors is established, this $50 million of public money is not subject to the controls of the *Financial Administration Act*. I have also been unable to discover why it was necessary to make, in advance of parliamentary approval of Bill C-4, such a large transfer of funds to the Corporation to enable it to set up its offices and committees and to hire staff. In my view, a much smaller amount would have been sufficient.

I emphasize that my comments are not directed at these four individuals and in no way reflect on their honesty and integrity.

A spending authority for minor and unforeseen expenses was used to pay $50 million to the Corporation.

The authorities used to fund the Foundation. Table 3 provides an analysis of the authorities used – and that will be used - to pay the $100 million to the Corporation and the Foundation. I have concluded, provisionally, that Environment Canada and Natural Resources Canada made the two $25 million payments in April 2001, using an acceptable legal interpretation of parliamentary authorities. My conclusion is provisional on the assumption that Parliament will approve the Supplementary Estimates, as described in Table 3.

Canada Foundation for Sustainable Development Technology Authorities Used ***Table 3***

Date	Event
March 22, 2001	A temporary transfer of $25 million is approved by Treasury Board to Vote 10 of each of Environment Canada and Natural Resources Canada from Treasury Board Vote 5, the Government Contingencies Vote.
March 30, 2001	*Appropriation Act #* 1 receives royal assent, providing interim supply to the Government.
April 5, 2001	A Treasury Board Decision letter is sent to each department authorizing the $25 million transfer to its Vote 10, from Treasury Board Vote 5.
April 9, 2001	$25 million is paid to the Corporation and charged to Natural Resources Canada Vote 10.
April 11, 2001	$25 million is paid to the Corporation and charged to Environment Canada Vote 10.
June 14, 2001	*Appropriation Act* #2 receives royal assent, providing Environment Canada with 2001-2002 spending authority for Vote 10 in the amount of $2.85 million for the "grants listed in the Estimates…." and providing Natural Resources Canada with 2001-2002 spending authority for Vote 10 in the amount of $0.6 million for the "grants listed in the Estimates…."

December, 2001 (This is a projection as anticipated by TBS.)	*Appropriation Act* #3 (the actual number will depend on the number of supplementary estimates required by the Government for 2001-2002) is expected to receive royal assent and to provide supplementary spending authority of $50 million to Vote 10 of each of Environment Canada and Natural Resources Canada. The full amount for the Canada Foundation for Sustainable Development Technology is expected to be listed separately in the grants section for these two departments. Upon approval, Treasury Board Vote 5 is expected to be replenished for the $25 million advanced to each of these two departmental votes in April 2001.
January, 2002 (after *Appropriation Act* # 3 has received royal assent)	$25 million is expected to be paid to the Foundation by each of Natural Resources Canada and Environment Canada and charged to the Vote 10 of each.

The Government Contingencies Vote authorizes the Government to "supplement other appropriations for paylist and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for ..."[5]. It is likely that Parliament will approve the Supplementary Estimates, retroactively authorizing the two $25 million payments to the Corporation and the replenishment of the Government Contingencies Vote. However, I question whether it was appropriate for the Government to use a general contingency vote to provide $50 million in temporary authority so the departments could make the grant payments to the Corporation, all before Bill C-4 received royal assent.

Parliament will not explicitly authorize the spending authority used for the first $50 million in payments to the Corporation until December 2001, when the next 2001-2002 Supplementary Estimates are normally approved.

The Government Contingencies Vote has been used in the past to supplement other departmental grants and contributions votes. And in the Supplementary Estimates, the Government discloses in detail how Vote 5 was used. However, given the recent phenomenon of creating foundations, as I described earlier, and the size of the transfers, it may be appropriate that the practice of making significant grants under temporary authority from Vote 5 be reviewed.

I also question Government statements that the Corporation had to be established and the funds transferred to it quickly or the spending authority for the initiative would lapse. Parliament had not granted any spending authority for 2000-2001; therefore, there was no spending authority to lapse.

Finally, should Parliament not approve the Supplementary Estimates and thereby not give retroactive approval of the spending authority for the $50 million already paid to the Corporation, my reading of Vote 10 for both Environment Canada and Natural Resources Canada leads me to conclude that these two $25 million payments could not be charged to that Vote. This is because the grants to the Corporation do not fit within any of the classes of grants currently described in the Estimates of those departments. In addition, significant grants that are not part of a class of grants and contributions programs are required to be listed separately in Estimates documents. These two $25 million grants are significant and are non-recurring transfers that are not part of an existing grants and contributions program of either Environment Canada or Natural Resources Canada.

So, should Parliament not approve the Supplementary Estimates, the Government would be required to seek the return of the $50 million from the Corporation, since no money may be paid out of the Consolidated Revenue Fund without the authority of Parliament. At the same time, the Government is bound by the terms of the funding agreement with the Corporation. Any action to recover the funds would put the Government in breach of that agreement.

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[5] Page 1-54, 2001-2002 Estimates, Part II.

In my view, should Parliament not approve the Supplementary Estimates, other expenditures under more generally worded votes that received a transfer of spending authority from Vote 5 would not be in violation of those Votes' wording.

Conclusion. In conclusion, I find this series of transactions very troubling. The Senate Committee stated that traditional parliamentary process has been circumvented by the creation of this not-for-profit corporation. The transfer of a large sum of public money – much larger than in my view was necessary – to the Corporation before Parliament had approved either the initiative or the funding, was inappropriate. Furthermore, I can determine no compelling reason for the haste in which this occurred. While the Government obviously attempted to carry out this initiative before the fiscal year ended, I can only presume that it went through an unusual series of events around March 31, 2001 simply to achieve a desired accounting result. In its desire to record the expenditure in the 2000-2001 fiscal year, the Government did the following to legitimize this accounting entry:

1. Worked with four Canadians to ensure that a Corporation existed at March 31, 2001 to which a liability could be recorded.
2. Signed a funding agreement with the Corporation in the last week of the fiscal year to demonstrate its commitment to pay the $100 million.
3. Paid $50 million to the Corporation as early as possible in the new fiscal year, notwithstanding that Parliament had not yet explicitly approved either the initiative itself or its funding.

I certainly hope that in the rest of my tenure as Auditor General of Canada, I will not see another such series of events carried out to achieve a desired accounting result.

The Financial Information Strategy (FIS): The move to full accrual accounting

For a number of years, the Government has been implementing FIS, which has three components: the implementation of new financial systems; the adoption of full accrual accounting; and the provision of improved financial information to managers. My Office continues to fully support this important initiative.

My Office's work to date indicates that while the Government has made significant progress, it needs to do further work to fully meet its objectives for FIS. In my December 2001 Report, I will discuss the Government's progress in implementing the new financial systems and providing improved financial information. Here, in these Observations, I will focus solely on the adoption of full accrual accounting.

The financial statements that will appear in next year's Public Accounts will be fundamentally different; they will be based on full accrual accounting principles.

This will be the last year that the Government will prepare its financial statements on a modified accrual accounting basis. Beginning in 2001-2002, it will move to full accrual accounting in accordance with the recommendations of PSAB. It should be noted that the 2000-2001 amounts shown for comparison in next year's financial statements will not change from those reported in this Section of *Public Accounts* Volume I, except the restatement of the Accumulated Deficit for the opening impact of the accounting policy changes.

The move to full accrual accounting means that for the first time, the Government's financial statements will include tangible capital assets, assets for purchased or developed software, environmental liabilities, taxes receivable, prepaid expenses, and revised methods of accounting for Aboriginal claims. These amount to tens of billions of dollars of assets and liabilities not previously valued and recorded on the Government's audited financial statements. More changes, such as recording inventories and changing the accounting policy for employees future benefits, will be implemented in 2002-2003.

I caution readers that the following discussion is not based on any detailed audit work performed by my Office. In this year's audit, we concentrated on the 2000-2001 financial statements and had conversations with departments only about their progress toward the move to full accrual accounting. Now that the 2000-2001 audit is completed, we will begin our audit of the information departments are capturing for full accrual accounting.

The Government has made significant progress in issuing policy guidance over the past year. TBS has issued Accounting Standards (TBAS) and an Accounting Manual with examples of the kinds of accounting entries that will be required. The Assistant Comptroller General's accounting policy committee, which includes representatives from Finance, TBS, and my Office, meets regularly to review progress. Based on my discussions with departments, however, they still have a significant amount of work to do to be ready for my audit of the accrual accounting balances at April 1, 2001, which will begin immediately, and my audit of the accrual accounting balances at March 31, 2002 which will begin next year.

As we have noted in previous Report chapters on FIS, departmental finance staff will be under severe pressure during this time. They have their normal functions to fulfil, such as getting government payments out, depositing and accounting for public money received, and the myriad others asked of them. But in addition, many of them are dealing with the trials and tribulations of implementing new and complex accrual accounting systems. On top of all this comes full accrual accounting and my audit of it; the financial community in the Government has generally not had to deal, until now, with the complexities of accrual accounting. TBS recognizes this and is attempting to strengthen the financial community and its understanding of accrual accounting, but it will take time for that community to be comfortable with this fundamental change.

While the move to full accrual accounting will affect all Government departments and agencies, some of them are more crucial to its successful implementation. In next year's audit, I will pay particular attention to the more significant accrual accounting balances described below.

All departments and agencies have a lot of work to do to achieve the objective of implementing full accrual accounting.

Tangible capital assets. In this year's audit, my Office conducted an initial review of departments' readiness to record tangible capital assets. This review and our ongoing consultations indicate that the Government has done a significant amount of work in this area. Many departments have chosen to rely on the Book Value Calculator developed by the Chief Appraiser of Public Works and Government Services Canada, and we have agreed that this is a reasonable approach. While we have not yet begun our audit, we note that some significant challenges remain. At this writing, for example, National Defence has not yet fully determined its opening balances, but departmental officials had assured me that this work would be completed by the fall. Further, discussions with officials in certain departments indicated that the implementation of the policy on capitalization of software was proving to be a challenge.

Environmental liabilities. Departments have been reporting some of their environmental liabilities to TBS for several years now, in accordance with the draft Policy on Accounting for Costs and Liabilities Related to Contaminated Sites. Preliminary inquiries in a small sample of departments indicate that progress is being made in assessing identified contaminated sites. In addition, the Government initiated the Federal Contaminated Sites Assessment Initiative to help departments estimate the liabilities associated with contaminated sites. A report by TBS on the initiative anticipates that the Government will be able to make a reasonable estimate of the total liability based on the contaminated sites assessed, but that it will not be possible to develop this estimate until March 31, 2002. Given the challenge inherent in arriving at this estimate, I emphasize the importance of assessing enough sites to allow for a suitable estimate of the liability in time for the 2001-2002 deadline.

Accrual of tax revenue. Accrual accounting for tax revenue represents a fundamental change for the Government, from the cash basis of accounting it now uses to a method based, to the extent that it is possible, on assessments. This change is a significant challenge for the Canada Customs and Revenue Agency (CCRA). It has a small team responsible for the implementation of accrual accounting for tax revenue. The team works under the direction of a steering committee of officials from CCRA, the Department of Finance, and TBS. My officials work closely with these committee members. The CCRA team has made a lot of progress but still has much to do. The process it is currently using to apply the accrual methodology is a mostly manual one, and this has made it difficult for the team to meet various target objectives and dates.

Aboriginal claims. The move to accrual accounting for contingent liabilities will mean a change in how the Government records its liability for Aboriginal claims. The change will affect the amounts recorded for comprehensive claims, for claims being pursued through the courts, and for claims being pursued through Indian and Northern Affairs Canada (INAC). In previous observations, my Office has expressed concerns about INAC's ability to meet the 2001-2002 deadline for quantifying these liabilities. The Department has made progress during the current year but still has further work to meet the 2001-2002 deadline.

Departmental financial statements

As part of its FIS and modern comptrollership initiatives, the Government is moving forward with developing departmental financial statements. The TBAS for Departmental and Agency Financial Statements governs how they are to be prepared.

Under that TBAS, departments and agencies as defined in section 2 of the *Financial Administration Act* will be required to produce annual financial statements for the year ending March 31, 2002. This applies to some 90 departments and agencies.

Under the TBAS, departments will not record certain significant liabilities and costs - for instance, their environmental liabilities; allowances for loans, investments, and advances; employee termination benefits; contingent liabilities; and services provided by other departments without charge. In my view, without these liabilities, costs, and asset valuation allowances, the proposed departmental financial statements will not provide reliable information on departments' program costs or on their financial position.

The TBS policy on departmental financial statements needs to be revised before the statements are published as a reliable source of accountability information.

Further, while the TBAS calls for departments to include their financial statements in their departmental performance reports, TBS has decided not to require them in the reports for 2001-2002. Given my concerns about the reliability of departmental financial statements were the TBAS in its present form to be applied, I concur with the decision to defer publishing the statements until these issues are resolved.

In my view, producing departmental financial statements that are auditable and present fairly the departments' financial position, results of operations, and cash flows is an important goal. Published financial statements should be meaningful to readers and should not provide misleading information. TBS and departments still need to do a significant amount of work to realize that goal fully.

Previous years' observations not yet resolved

Table 4 provides a summary of previous years' observations that have not yet been resolved. The foregoing has addressed the matters related to full accrual accounting that were raised in previous years and they are therefore not included in the table.

Table 4

Previous years' observations not yet resolved

Observation	Year raised	Description of issue
Offsetting Child Tax Benefit disbursements against revenues – "netting"	1992, 1994, 1999, 2000	The Government has offset disbursements under the Canada Child Tax Benefit program against personal income tax revenues. In the financial statements, the disbursements are shown on both a gross and a net basis. However, these disbursements are more properly classified as program spending and should only be reported on a gross basis.
Statement of Transactions of the Debt Servicing and Reduction Account	1997, 1999, 2000	The Debt Servicing and Reduction Account applies specific revenues against charges associated with public debt. However, the very nature of the Consolidated Revenue Fund ensures that all revenues are deposited into it and all expenditures coming from it are authorized by Parliament. As a result, there is no need to issue a separate audited statement; disclosure in notes to the statements would suffice. Also, the accrual basis of accounting for tax revenue will require a significant amount of effort in the CCRA, because the *Debt Servicing and Reduction Account Act* requires that the Account's financial statements be prepared on a cash basis.
Simplified and useful financial statements	1999, 2000	The Annual Financial Report should be revised so that it is more useful and understandable to a wider variety of users.
Dictating accounting treatment in legislation	2000	The legislation in 1999 and 2000 authorizing the CHST Supplement in those years contained wording that appeared to dictate the accounting treatment to be followed.

MY AUDIT REPORT EXPLAINED

This section of my Observations discusses the messages that I convey in my audit report, how I arrive at the audit opinion included in my report, and what my audit provides and does not provide. I have structured my report to highlight key messages. This year, my report contains three main sections.

The Government's responsibility for the financial statements includes fully explaining them to the Public Accounts Committee.

The audit opinion in my report

Normally, my audit opinion consists of three paragraphs, and an additional paragraph of explanation when I reserve my opinion.

My responsibility. The introductory paragraph of my opinion lists the financial statements it covers. It is important to note that my audit opinion covers only the financial statements and related notes contained in Section 1 of Volume I of the *Public Accounts of Canada*. It does not extend to the more detailed information presented in other sections of Volume I, or to Volume II.

The introductory paragraph concludes by confirming that the financial statements are the responsibility of the Government, and that my responsibility is to form an opinion on the financial statements as required by section 6 of the *Auditor General Act*. My audit responsibilities are explained, but what are - or should be - the Government's responsibilities?

At the beginning of Section 1 of Public Accounts Volume I is the Statement of Responsibility signed by the three deputy ministers responsible for the Public Accounts. The Statement gives a good summary of their roles, but those roles go much further. These officials must be able to fully explain the important messages in the financial statements. They must be able to explain why the numbers have changed from one year to the next. And they must be able to explain any variances from the Budget and the Estimates that have previously been provided to Parliament and Canadians. These explanations should be made to Parliament through the House of Commons Standing Committee on Public Accounts. The Committee should have the opportunity to hear these explanations, and to understand the story the financial statements tell and the significance of the messages in my report and the Observations.

The scope of my audit. In the second paragraph of my opinion, I state that my audit of the Government's financial statements has been conducted according to Canadian generally accepted auditing standards prescribed by the Canadian Institute of Chartered Accountants. (I follow those standards to ensure that my audit is conducted with appropriate rigour and professionalism.) I indicate in the same paragraph that I perform my audit procedures to assess whether the financial statements are free of material misstatement.

I further explain that my audit includes assessing the reasonableness of significant estimates made by the Government. There is a good deal of judgment required in preparing and auditing financial statements of an entity the size of the Government of Canada. Many of the significant amounts reported in the financial statements, such as allowances for the valuation of various assets and liabilities, are estimates made by the Government. When considering whether misstatements exist in these estimates, I determine for each estimate a range of values that I believe would be reasonable. If the Government's estimate falls within that range, I conclude that the estimate is reasonable.

Finally, in the scope paragraph, I note that my audit includes assessing the Government's accounting policies and evaluating the overall presentation of the financial statements. To make that assessment, I must base my judgments on independent standards. The standards that I continue to use are those recommended by PSAB. The Government's stated accounting policies are based on those recommendations, and my opinion, in turn, is expressed in terms of those stated accounting policies.

Although my opinion on the financial statements is free of reservations, I have underscored two serious concerns in my audit report.

My opinion. My opinion is not a statement of fact; it expresses my professional judgment. The opinion paragraph states my conclusions as to whether the financial statements present information fairly in accordance with the Government's stated accounting policies, and whether those policies were applied on the same basis as in the preceding year.

My opinion on each of these aspects of the Government's financial statements for 2001 does not include any reservations. Readers are therefore entitled to conclude that the amounts shown in the financial statements are fairly stated within the limits of materiality in accordance with the Government's stated accounting policies set out in Note 1 to the financial statements. Readers may also conclude that the accounting policies used by the Government to prepare the financial statements are the same policies as were used last year.

Other matters in my report

In the "other matters" section of my report, I raise important issues that concerned me during my audit and that I want to bring to Parliament's attention. The issues I have raised this year are not reservations of my opinion; the financial statements of the Government of Canada are presented fairly in accordance with its stated accounting policies. In my view, however, these other matters are of such importance to Parliament, other readers and to the future financial reporting of the Government that they warrant direct mention in my report. This is the first time an Auditor General has ever included such matters in an audit report on the Government's summary financial statements. A more detailed discussion of these issues was provided earlier in these Observations.

Additional information in my report

It is often difficult in a short-form audit report to summarize the rationale and circumstances behind a reservation or other matter. My report therefore refers readers to these Observations for additional information.

How I arrive at my opinion

Before beginning my audit, I make a judgment based on the Government's total expenditures, as to what dollar magnitude (materiality) of misstatements in the financial statements would change or influence the decision of a person who relied on them and had reasonable knowledge of the Government and its activities. That dollar amount is then used as a basis for determining the nature, extent and timing of the audit work required. For this year's audit, I set materiality at approximately one half of one percent of total gross expenditures of $175 billion.

To be in a position to render my audit opinion, Canadian generally accepted auditing standards require that I have reasonable assurance that my audit will reveal any misstatements aggregating to more than my predetermined level of materiality. In planning my audit, I accept some small amount of risk that my audit procedures will fail to detect whether the financial statements are materially misstated. I accept this minimal risk because it is cost-effective to do so. In conducting my audit, however, I perform specific audit procedures that reduce this risk to a level I consider acceptable. These procedures include, for example, testing a sample of transactions and account balances, performing analyses, confirming year-end balances with third parties, and reviewing significant internal controls as necessary.

If I conclude, after completing these audit procedures, that in the aggregate the financial statements are free of material misstatement, I report that the information is presented fairly. If I conclude that the statements contain material misstatements but the overall usefulness of the statements is not impaired, I describe the nature and extent of my concerns. I then go on to say that information is presented fairly except for the issues noted in my reservations.

Matters that come to my attention during the audit that are significant but do not result in a reservation of my opinion are raised in my report as other matters.

Finally, in all of my audit work on these financial statements, I also take account of the basic requirement that the Government comply with parliamentary authorities to spend, borrow, and raise revenues.

What my audit report provides and does not provide

My audit of these financial statements does not address all value for money issues including authority and control matters; my periodic Reports to Parliament should be reviewed for those.

To summarize, my report on the Government's financial statements provides my opinion on whether they present information fairly. It sets out any other matter I believe should be brought to Parliament's attention. An auditor's report enhances the credibility of reported financial results or, in some cases, may alert readers to problems or issues in the financial statements that need to be resolved. In describing what my report provides to readers, however, it is important to highlight what it does not do. It does not address the issue of the economical, efficient and effective use of resources by the Government; that aspect of our work is separate from our audit of the Government's financial statements.

Furthermore, my audit of the Government's financial statements is neither extensive enough nor specifically designed to provide assurance as to the integrity of each of the Government's many and varied systems of internal control, nor as to its compliance with the spending limits on each of its several hundred individual appropriations. My Office conducts additional work in each of these areas on a cyclical basis in departments and Crown corporations. I consider the results of all of that work in developing my report on the Government's financial statements. If the work has identified issues that I believe are significant to the users of the financial statements, I will mention them in my report as other matters, or in my Observations, as I did this year.

Finally, my audit of the Government's financial statements is not designed to, and my report does not, provide assurance that all the transactions of the Government are in compliance with laws and regulations. In previous reports to the House of Commons, my Office has reported different cases of non-compliance with authorities. We continue to audit compliance, and I will report to Parliament any significant cases of non-compliance that come to my attention.

CONCLUSION

Two of my priorities are to ensure that the Government's financial statements are credible and reflect the economic substance of transactions and events, and to speak out if I see any instances of actions that erode Parliament's control over the Government.

I believe strongly that the Government's financial statements, included in these *Public Accounts*, and the *Annual Financial Report* published separately by the Minister of Finance are extremely important accountability documents. They must be credible, understandable, useful, and timely. My predecessor said this continually and I subscribe fully to that ideal.

One of my priorities during my term as Auditor General will be to encourage the Government to present in its financial statements the economic substance of transactions and events. Although I am not their auditor, I will continue to watch closely the nine foundations noted in these Observations - and any new foundations created in the future by the Government - to ensure that they are reflected properly in the Government's financial statements.

Another of my priorities as Parliament's auditor will be to report any deviations from accepted parliamentary process that come to my attention and that could result in the erosion of Parliament's control over the Government. I will raise such issues in my Observations and my periodic Reports.

Finally, I will continue to monitor the Government's FIS closely, including its efforts to prepare its financial statements on a full accrual basis of accounting in accordance with the recommendations of PSAB.

In all of this, I will work closely with the House of Commons Standing Committee on Public Accounts. The Committee plays an invaluable role in ensuring that the Government considers my recommendations and observations seriously. The matters I have raised in these Observations only serve to heighten the importance of this Committee's work.

SECTION 2

2000-2001

PUBLIC ACCOUNTS OF CANADA

Supplementary Financial Information

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SUPPLEMENTARY FINANCIAL INFORMATION

Introduction

This section provides a ten year comparative summary of the Government's financial transactions, reflects the accounting policies explained in Note 1 to the audited financial statements in Section 1 of this volume.

The "Summary Statement of Transactions" (Table 2.1) provides aggregate data on the major categories of transactions under four main headings: budgetary, non-budgetary, foreign exchange and unmatured debt. The resulting cash position at the end of each year is also shown.

TABLE 2.1

GOVERNMENT OF CANADA
SUMMARY STATEMENT OF TRANSACTIONS(1)
(in millions of dollars)

	Year ended March 31									
	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Budgetary transactions										
Revenues	122,032	120,380	115,984	123,323	130,301	140,896	153,162	155,671	165,708	178,590
Expenditures	-156,389	-161,401	-157,996	-160,785	-158,918	-149,793	-149,684	-152,787	-153,410	-161,442
Surplus or deficit (-) for the year	-34,357	-41,021	-42,012	-37,462	-28,617	-8,897	3,478	2,884	12,298	17,148
Non-budgetary transactions										
Loans, investments and advances	-539	417	524	368	2,752	124	2,034	538	-195	-1,698
Pension and other accounts	5,724	5,997	6,242	8,659	7,646	6,865	3,829	7,024	6,968	1,303
Other transactions	-2,628	110	5,396	2,593	1,036	3,173	3,388	1,045	-4,505	2,238
Net source from non-budgetary transactions	2,557	6,524	12,162	11,620	11,434	10,162	9,251	8,607	2,268	1,843
Source of funds or financial requirements (-)	-31,800	-34,497	-29,850	-25,842	-17,183	1,265	12,729	11,491	14,566	18,991
Net source or requirements (-) from foreign exchange transactions	2,023	5,748	-2,128	-1,425	-4,704	-7,759	-2,155	-5,700	-6,826	-8,776
Total source of funds or financial requirements (-)	-29,777	-28,749	-31,978	-27,267	-21,887	-6,494	10,574	5,791	7,740	10,215
Net source or requirements (-) from unmatured debt transactions	27,982	30,856	31,234	27,023	28,549	7,305	-9,561	-6,864	-4,021	-10,003
Change in cash in bank(2)	-1,795	2,107	-744	-244	6,662	811	1,013	-1,073	3,719	212
Cash in bank at beginning of year	2,569	774	2,881	2,137	1,893	8,555	9,366	10,379	9,306	13,025
Cash in bank at end of year	774	2,881	2,137	1,893	8,555	9,366	10,379	9,306	13,025	13,237

Details can be found in other sections of this volume.

(1) Consistent with the Statement of Transactions in Section 1 of this volume.

(2) Cash decrease (–)

TABLE 2.2

GOVERNMENT OF CANADA
DETAILED STATEMENT OF REVENUE TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Tax revenues—										
Income tax—										
Personal	61,222	58,283	51,427	56,329	60,167	63,282	70,787	72,488	79,378	82,305
Corporation	9,359	7,206	9,444	11,604	15,955	17,020	22,496	21,575	23,170	28,212
Other income tax revenues	1,534	1,462	1,593	1,769	2,105	2,847	2,974	2,901	3,499	4,312
	72,115	*66,951*	*62,464*	*69,702*	*78,227*	*83,149*	*96,257*	*96,964*	*106,047*	*114,829*
Other taxes and duties—										
Goods and services tax	15,168	14,868	15,696	16,786	16,375	18,079	19,461	20,684	22,790	24,990
Energy taxes	3,441	3,437	3,640	3,824	4,404	4,467	4,638	4,716	4,757	4,805
Customs import duties	3,999	3,811	3,652	3,575	2,969	2,676	2,766	2,359	2,105	2,807
Other excise taxes and duties	2,588	3,964	3,647	2,904	2,856	3,876	3,995	3,640	3,234	3,514
	25,196	*26,080*	*26,635*	*27,089*	*26,604*	*29,098*	*30,860*	*31,399*	*32,886*	*36,116*
Employment insurance premiums	*15,394*	*17.535*	*18,233*	*18,928*	*18,510*	*19,816*	*18,802*	*19,363*	*18,512*	*18,731*
Total tax revenues	**112,705**	**110,566**	**107,332**	**115,719**	**123,341**	**132,063**	**145,919**	**147,726**	**157,445**	**169,676**
Non-tax revenues—										
Return on investments—										
Bank of Canada	1,344	1,806	1,452	1,571	1,841	1,310	1,509	1,704	1,766	2,027
Canada Mortgage and Housing Corporation	753	800	719	706	680	632	610	591	561	544
Farm Credit Corporation	215	226	211	199	208	171	169	133	87	61
Exchange Fund Account	2,900	3,209	2,916	1,816	1,138	1,423	1,499	1,770	1,934	2,879
Interest on bank deposits	192	169	128	155	370	229	326	380	460	586
Other return on investments	617	628	716	574	238	445	314	413	443	47
	6,521	*6,838*	*6,142*	*5,021*	*4,475*	*4,210*	*4,427*	*4,991*	*5,251*	*6,144*
Other non-tax revenues	*2,806*	*2,976*	*2,510*	*2,583*	*2,485*	*4,623*	*2,816*	*2,954*	*3,012*	*2,770*
Total non-tax revenues	**9,327**	**9,814**	**8,652**	**7,604**	**6,960**	**8,833**	**7,243**	**7,945**	**8,263**	**8,914**
Total net revenues	**122,032**	**120,380**	**115,984**	**123,323**	**130,301**	**140,896**	**153,162**	**155,671**	**165,708**	**178,590**

TABLE 2.3

GOVERNMENT OF CANADA
DETAILED STATEMENT OF EXPENDITURE TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Transfer payments—										
Old age security benefits, guaranteed income supplement and spouse's allowance	18,393	19,106	19,903	20,511	21,034	21,606	22,225	22,781	23,410	24,256
Other levels of Government[1]	24,865	26,544	26,947	26,313	26,076	22,162	20,504	25,523	23,243	23,724
Employment insurance benefits	18,126	19,065	17,626	14,815	13,476	12,380	11,842	11,884	11,301	11,444
Family allowances and Child tax Credits[2]	2,821	2,194	7							
Other transfer payments	17,389	18,125	18,459	19,993	18,154	17,460	22,476	18,735	18,535	23,503
Total transfer payments	81,594	85,034	82,942	81,632	78,740	73,608	77,047	78,923	76,489	82,927
Crown corporation expenditures	5,252	6,219	5,298	5,003	4,321	3,578	2,548	3,497	2,953	2,903
Other program expenditures—										
National Defence	10,901	10,939	11,282	10,693	9,935	8,661	8,879	8,781	10,201	9,696
All other departments and agencies	17,468	20,384	20,492	21,411	19,017	18,973	20,279	20,192	22,120	23,822
Total other program expenditures	28,369	31,323	31,774	32,104	28,952	27,634	29,158	28,973	32,321	33,518
Total program expenditures	115,215	122,576	120,014	118,739	112,013	104,820	108,753	111,393	111,763	119,348
Public debt charges	41,174	38,825	37,982	42,046	46,905	44,973	40,931	41,394	41,647	42,094
Total net expenditures	156,389	161,401	157,996	160,785	158,918	149,793	149,684	152,787	153,410	161,442

[1] The detailed breakdown can be found in Table 2.3a.

[2] The Child Tax Benefit Program was introduced in January 1993 to replace the Child Tax Credits and the Family Allowances Program.

TABLE 2.3a

GOVERNMENT OF CANADA
OTHER LEVELS OF GOVERNMENT

(in millions of dollars)

	Year ended March 31									
	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Canada health and social transfer[1]						14,911	12,421	16,018	14,891	13,500
Fiscal arrangements	9,935	8,664	10,101	8,870	9,405	9,418	10,000	11,645	10,721	12,467
Canada Assistance Plan	6,099	6,686	7,236	7,266	7,191	105	24	8	56	
Education support	2,142	2,887	2,378	2,486	2,365	-41	5			
Alternative payments for standing programs						-2,014	-2,108	-2,150	-2,425	-2,460
Other	6,689	8,307	7,232	7,691	7,115	-217	162	2		217
Total	24,865	26,544	26,947	26,313	26,076	22,162	20,504	25,523	23,243	23,724

[1] The Canada health and social transfer was introduced in 1996-97 to replace the Canada Assistance Plan, Education support and Insurance and medical care.

TABLE 2.4

GOVERNMENT OF CANADA
STATEMENT OF ACCUMULATED DEFICIT

(in millions of dollars)

	Year ended March 31									
	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Accumulated deficit—Beginning of year	390,820	425,177	466,198	508,210	545,672	574,289	583,186	579,708	576,824	564,526
Deficit or surplus (-) for the year	34,357	41,021	42,012	37,462	28,617	8,897	-3,478	-2,884	-12,298	-17,148
Accumulated deficit—End of year	425,177	466,198	508,210	545,672	574,289	583,186	579,708	576,824	564,526	547,378

TABLE 2.5

GOVERNMENT OF CANADA
STATEMENT OF ASSETS AND LIABILITIES[1]

(in millions of dollars)

	Year ended March 31									
	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
LIABILITIES										
ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES—										
Accounts payable and accrued liabilities	13,550	13,144	16,977	20,325	21,181	19,265	22,364	24,509	20,551	25,028
Interest and matured debt	6,576	5,866	6,465	4,831	7,403	10,402	10,419	9,791	8,353	9,107
Allowance for employee benefits	3,050	3,285	3,555	3,910	4,290	5,180	6,729	6,926	7,924	5,558
Allowance for guarantees	4,020	4,555	4,930	5,540	5,440	5,253	4,188	4,090	3,920	3,951
Total accounts payable, accruals and allowances	***27,196***	***26,850***	***31,927***	***34,606***	***38,314***	***40,100***	***43,700***	***45,316***	***40,748***	***43,644***
INTEREST- BEARING DEBT —										
Unmatured debt—										
Payable in Canadian currency—										
Marketable bonds	158,051	178,412	203,392	225,679	252,700	282,498	294,583	295,752	293,927	294,973
Treasury bills	152,300	162,050	166,000	164,450	166,100	135,400	112,300	96,950	99,850	88,700
Canada savings and Canada premium bonds	34,589	33,365	30,418	30,460	30,460	32,470	29,769	27,662	26,489	26,099
Non-marketable bonds	3,501	3,505	3,497	3,488	3,478	3,468	3,456	4,063	3,552	3,473
	348,441	377,332	403,307	424,077	452,738	453,836	440,108	424,427	423,818	413,245
Payable in foreign currencies	3,444	5,409	10,668	16,921	16,809	23,016	27,183	36,000	32,588	33,158
	351,885	*382,741*	*413,975*	*440,998*	*469,547*	*476,852*	*467,291*	*460,427*	*456,406*	*446,403*
Pension and other accounts—										
Public sector pensions	81,881	87,911	94,097	101,033	107,882	114,205	117,457	122,407	128,346	129,185
Due to Canada Pension Plan	3,181	2,839	2,728	3,406	3,636	3,718	4,205	5,427	6,217	6,391
Other	3,234	3,543	3,710	4,755	5,322	5,782	5,872	6,724	6,963	7,253
	88,296	*94,293*	*100,535*	*109,194*	*116,840*	*123,705*	*127,534*	*134,558*	*141,526*	*142,829*
Total interest-bearing debt	***440,181***	***477,034***	***514,510***	***550,192***	***586,387***	***600,557***	***594,825***	***594,985***	***597,932***	***589,232***
TOTAL LIABILITIES	**467,377**	**503,884**	**546,437**	**584,798**	**624,701**	**640,657**	**638,525**	**640,301**	**638,680**	**632,876**
ASSETS										
CASH AND ACCOUNTS RECEIVABLE —										
Cash in bank	774	2,881	2,137	1,893	8,555	9,366	10,379	9,306	13,025	13,237
Cash in transit	2,902	2,931	3,313	3,241	4,189	4,062	4,530	5,432	5,386	6,956
	3,676	*5,812*	*5,450*	*5,134*	*12,744*	*13,428*	*14,909*	*14,738*	*18,411*	*20,193*
Less outstanding cheques and warrants	2,695	3,228	4,015	3,751	3,700	3,253	3,218	4,045	3,900	4,599
Total cash	*981*	*2,584*	*1,435*	*1,383*	*9,044*	*10,175*	*11,691*	*10,693*	*14,511*	*15,594*
Accounts receivable	3,768	3,816	3,902	3,796	5,469	3,762	3,471	3,967	3,805	3,592
Total cash and accounts receivable	***4,749***	***6,400***	***5,337***	***5,179***	***14,513***	***13,937***	***15,162***	***14,660***	***18,316***	***19,186***
FOREIGN EXCHANGE ACCOUNTS—										
International reserves held in the Exchange Fund Account	17,148	10,879	13,156	14,356	18,908	26,726	28,198	31,855	38,630	47,845
International Monetary Fund—Subscriptions	4,797	7,599	8,443	9,433	8,580	8,295	8,194	13,048	12,390	12,814
Less International Monetary Fund—Notes payable and special drawing rights allocations	5,400	7,681	8,674	9,439	8,434	8,208	7,424	10,235	9,526	10,389
Total net foreign exchange accounts	***16,545***	***10,797***	***12,925***	***14,350***	***19,054***	***26,813***	***28,968***	***34,668***	***41,494***	***50,270***
LOANS, INVESTMENTS AND ADVANCES—										
Enterprise Crown corporations and other government business enterprises	18,150	19,543	19,283	18,218	14,663	13,842	12,601	11,052	10,562	10,085
Portfolio Investments	4,461	4,374	4,374	4,374	1,300	1,300	1,241	1,241	1,240	1,240
National governments including developing countries	3,535	3,382	3,434	3,282	3,221	3,074	2,859	3,336	3,138	3,136
International organizations	5,179	5,436	5,691	5,480	5,565	5,617	4,010	4,219	4,177	4,405
Provincial and territorial governments	819	1,086	1,111	876	709	554	318	48	1	-36
Other	3,158	2,973	3,072	3,267	3,657	3,988	4,047	4,738	4,379	5,697
	35,302	*36,794*	*36,965*	*35,497*	*29,115*	*28,375*	*25,076*	*24,634*	*23,497*	*24,527*
Less allowance for valuation	14,396	16,305	17,000	15,900	12,270	11,654	10,389	10,485	9,153	8,485
Total loans, investments and advances	***20,906***	***20,489***	***19,965***	***19,597***	***16,845***	***16,721***	***14,687***	***14,149***	***14,344***	***16,042***
TOTAL ASSETS	**42,200**	**37,686**	**38,227**	**39,126**	**50,412**	**57,471**	**58,817**	**63,477**	**74,154**	**85,498**
ACCUMULATED DEFICIT	**425,177**	**466,198**	**508,210**	**545,672**	**574,289**	**583,186**	**579,708**	**576,824**	**564,526**	**547,378**

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(1) These figures reflect the reclassification of amounts related to student loans subrogated to the Crown under the *Canada Student Loans Act* and under the *Canada Student Financial Act*. Figures previous to 1997-98 have been recast on an estimated basis.

TABLE 2.6

GOVERNMENT OF CANADA
DETAILED STATEMENT OF NON-BUDGETARY TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Loans, investments and advances —										
Enterprise Crown corporations and other government business enterprises—										
Business Development Bank of Canada	-10				-50	-50		-50	-108	-65
Canada Deposit Insurance Corporation	-560	-1,300	-66	991	533	772	460	395		
Canada Mortgage and Housing Corporation	65	238	105	240	571	325	230	410	223	224
Canadian National Railway System	15	16	17	19	2,360					
Export Development Corporation			-25	-38	-132					
Farm Credit Corporation	-159	71	-68	-35	214	-197	580	836	236	226
Other	-73	-412	297	-112	59	-29	-29	-43	139	92
	-722	*-1,387*	*260*	*1,065*	*3,555*	*821*	*1,241*	*1,548*	*490*	*477*
Other loans, investments and advances —										
Portfolio investments		88			3,074		59			
National governments including developing countries	-59	152	-52	152	61	147	215	-476	198	2
International organizations	-281	-256	-255	211	-86	-52	1,607	-209	41	-228
Provincial and territorial governments	118	-268	-25	235	167	155	236	270	47	37
Other	-486	179	-99	-195	-389	-331	-59	-691	361	-1,318
	-708	*-105*	*-431*	*403*	*2,827*	*-81*	*2,058*	*-1,106*	*647*	*-1,507*
Total loans, investments and advances	-1,430	-1,492	-171	1,468	6,382	740	3,299	442	1,137	-1,030
Allowance for valuation	891	1,909	695	-1,100	-3,630	-616	-1,265	96	-1,332	-668
Total loans, investments and advances after allowance for valuation	-539	417	524	368	2,752	124	2,034	538	-195	-1,698
Pension and other accounts —										
Public sector pensions (net)	5,742	6,030	6,186	6,936	6,849	6,323	3,252	4,950	5,938	839
Due to Canada Pension Plan (net)	-278	-342	-111	678	230	82	487	1,222	791	174
Other	260	309	167	1,045	567	460	90	852	239	290
Total pension and other accounts	5,724	5,997	6,242	8,659	7,646	6,865	3,829	7,024	6,968	1,303
Other transactions —										
Cash in transit	-706	-29	-382	72	-948	127	-468	-902	46	-1,570
Outstanding cheques and warrants	-1,327	533	787	-264	-51	-447	-35	827	-144	699
Accounts receivable	-913	355	65	-449	-1,673	1,707	291	-496	162	213
Provincial and territorial tax collection agreements account	-241	-747	-151	870	1,058	352	-551	1,267	-1,402	-824
Other liabilities	559	-2	5,077	2,364	2,650	1,434	4,151	349	-3,167	3,720
Total other transactions	-2,628	110	5,396	2,593	1,036	3,173	3,388	1,045	-4,505	2,238
Net non-budgetary transactions after allowance for valuation	**2,557**	**6,524**	**12,162**	**11,620**	**11,434**	**10,162**	**9,251**	**8,607**	**2,268**	**1,843**

Source/requirement (–)

TABLE 2.7

GOVERNMENT OF CANADA
DETAILED STATEMENT OF FOREIGN EXCHANGE, UNMATURED DEBT AND CASH TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Foreign exchange transactions—										
International reserves held in the Exchange Fund Account	1,918	6,269	-2,277	-1,200	-4,552	-7,818	-1,472	-3,657	-6,775	-9,215
International Monetary Fund—Subscriptions	-232	-2,802	-844	-990	853	285	101	-4,854	658	-424
	1,686	*3,467*	*-3,121*	*-2,190*	*-3,699*	*-7,533*	*-1,371*	*-8,511*	*-6,117*	*-9,639*
Less International Monetary Fund—Notes payable	-275	-2,181	-841	-586	851	174	766	-2,693	634	-835
Special drawing rights allocations	-62	-100	-152	-179	154	52	18	-118	75	-28
	-337	*-2,281*	*-993*	*-765*	*1,005*	*226*	*784*	*-2,811*	*709*	*-863*
Total foreign exchange transactions	2,023	5,748	-2,128	-1,425	-4,704	-7,759	-2,155	-5,700	-6,826	-8,776
Unmatured debt transactions—										
Marketable bonds	14,499	19,781	27,142	25,142	28,660	32,744	15,788	9,575	-866	-773
Treasury bills	13,150	9,750	3,950	-1,550	1,650	-30,700	-23,100	-15,350	2,900	-11,150
Canada savings and Canada premium bonds	1,339	-1,224	-2,947	43		2,010	-2,701	-2,107	-1,173	-390
Non-marketable bonds	9	4	-8	-9	-10	-10	-12	607	-511	-79
Canada notes and loans	-7	-7			310	1,811	-456	-404	-208	527
Canada bills	-1,008	2,552	3,097	3,397	-2,061	1,450	920	815	-4,163	1,862
Total unmatured debt transactions	27,982	30,856	31,234	27,023	28,549	7,305	-9,561	-6,864	-4,021	-10,003
Cash in bank at end of year—										
In Canadian currency	677	2,774	2,032	1,817	8,479	9,254	10,293	9,275	12,982	13,208
In foreign currencies	97	107	105	76	76	112	86	31	43	29
Total cash in bank	774	2,881	2,137	1,893	8,555	9,366	10,379	9,306	13,025	13,237

Source/requirement (–)

SECTION 3

2000-2001

PUBLIC ACCOUNTS OF CANADA

Revenues, Expenditures and Accumulated Deficit

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REVENUES, EXPENDITURES AND ACCUMULATED DEFICIT

This section provides information on the revenues, expenditures and accumulated deficit of the Government as summarized in Table 3.1.

A narrative description is provided for certain accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 3.1

REVENUES, EXPENDITURES AND ACCUMULATED DEFICIT

(in millions of dollars)

	2000-2001		1999-2000	
	Gross	Net	Gross	Net
Revenues—				
Tax revenues	178,800	169,676	165,738	157,445
Non-tax revenues	13,550	8,914	12,279	8,263
Total revenues, Table 3.2	**192,350**	**178,590**	**178,017**	**165,708**
Expenditures—				
Transfer payments	92,051	82,927	84,782	76,489
Crown corporation expenditures	4,665	2,903	4,344	2,953
Other program expenditures	36.392	33,518	34,946	32,321
Total program expenditures	***133,108***	***119,348***	***124,072***	***111,763***
Public debt charges	42,094	42,094	41,647	41,647
Total expenditures, Table 3.6	**175,202**	**161,442**	**165,719**	**153,410**
Surplus for the year	**17,148**	**17,148**	**12,298**	**12,298**
Accumulated deficit, beginning of year	**(564,526)**	**(564,526)**	**(576,824)**	**(576,824)**
Accumulated deficit, end of year, Table 3.12	**(547,378)**	**(547,378)**	**(564,526)**	**(564,526)**

REVENUES

Revenues consist of all tax and non-tax amounts which enter into the calculation of the annual surplus or deficit of the Government.

Accounting for Revenues

Tax revenues are reported net of refunds and are exclusive of amounts collected on behalf of provinces and territories. The Government generally reports tax revenues in the period in which they are received. Refunds of tax revenues are allocated to the year in which the processing cycle for the assessment of the related tax return has been started. With the implementation of a new corporate tax processing system during 2001, corporate tax refunds are allocated to the year in which the assessment of the return is normally processed. Cases of tax refunds that are significant and have been appealed to the Federal Court of Canada or the Supreme Court of Canada and where all such appeals have been exhausted or are not expected to be pursued are reported on an accrual basis. The goods and services tax (GST) quarterly tax credits and payments under the Canada child tax benefit program are charged in the period to which they relate.

Tax revenues for a fiscal year include receipts credited to the Receiver General for Canada by the Bank of Canada and the chartered banks by March 31 and amounts received in federal government offices by March 31, but not deposited until April or not credited to the Receiver General until April. Tax revenues also include amounts received in the mail on the first working day of April, except when it is clear that it was the remitter's intention to discharge an obligation arising in the new fiscal year.

Although a taxpayer's income tax liability relates to a taxation year, collection of individual and corporation income taxes by payroll deductions and instalment payments results in a distribution of receipts throughout the year. Similarly, the GST and other excise taxes and duties are received on a regular basis throughout the year.

Non-tax revenues are reported on an accrual basis.

Table 3.2 presents external revenues by main classification on both a gross and net basis. "Gross revenues" report all external revenues including:

- revenues netted against expenditures where, as authorized by Parliament, certain revenues which are associated with the recovery of certain costs are credited to program spending. In such cases, Parliament votes such funds net of authorized revenues;

- tax credits and repayments where certain tax credits are related to expenditures but are determined through the Income Tax System; and
- revenues of consolidated Crown corporations where, for reporting in the annual financial statements, the financial transactions of certain Crown corporations are included with those of the Government.

"Net revenues" exclude the above three categories.

TABLE 3.2
EXTERNAL REVENUES BY MAIN CLASSIFICATION

(in millions of dollars)

	2000-2001						1999-2000	
	Gross revenues (1)	Revenues netted against expenditures	Other revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations (2)	Net revenues (1)	Gross revenues (1)	Net revenues (1)
Tax revenues—								
Income tax—								
Personal	88,528			6,223		82,305	84,824	79,378
Corporation	28,212					28,212	23,170	23,170
Other income tax revenues	4,312					4,312	3,499	3,499
	121,052			*6,223*		*114,829*	*111,493*	*106,047*
Employment insurance premiums	*18,731*					*18,731*	*18,512*	*18,512*
Other taxes and duties—								
Goods and services tax, Table 3.4	27,891			2,901		24,990	25,637	22,790
Energy taxes —								
Excise tax—Gasoline	4,307					4,307	4,284	4,284
Excise tax—Aviation gasoline and diesel fuel	498					498	473	473
	4,805					*4,805*	*4,757*	*4,757*
Customs import duties	2,807					2,807	2,105	2,105
Other excise taxes and duties—								
Excise duties	3,477					3,477	3,412	3,412
Miscellaneous excise taxes and duties	37					37	(178)	(178)
	3,514					*3,514*	*3,234*	*3,234*
	39,017			*2,901*		*36,116*	*35,733*	*32,886*
Total tax revenues	178,800			9,124		169,676	165,738	157,445
Non-tax revenues—								
Return on investments, Table 3.5	6,205	14			47	6,144	5,403	5,251
Other non-tax revenues—								
Refunds of previous years' expenditures	592					592	559	559
Sales of goods and services—								
Rights and privileges	1,565	995	(2)			572	1,678	765
Lease and use of public properties	410	383				27	16	7
Services of a regulatory nature	304	282	(16)			38	99	45
Services of a non-regulatory nature	252	193				59	120	54
Sales of goods and information products	222	168				54	323	46
Other fees and charges	616	85				531	1,239	565
Proceeds from the disposal of surplus Crown assets	111					111	43	43
Domestic coinage	182					182	170	170
Miscellaneous non-tax revenues	3,091	620	152		1,715	604	2,629	758
	7,345	*2,726*	*134*		*1,715*	*2,770*	*6,876*	*3,012*
Total non-tax revenues	13,550	2,740	134		1,762	8,914	12,279	8,263
Total revenues (3)	192,350	2,740	134	9,124	1,762	178,590	178,017	165,708

(1) Reflected on the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of this volume.
(2) Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.
(3) Additional details are provided in Table 4a in Section 1 of Volume II (Part I).

Chart 3A presents total net revenues by main classification for the current fiscal year while Chart 3B compares total net revenues for the last ten fiscal years.

CHART 3A
TOTAL NET REVENUES BY MAIN CLASSIFICATION FOR THE YEAR ENDED MARCH 31, 2001

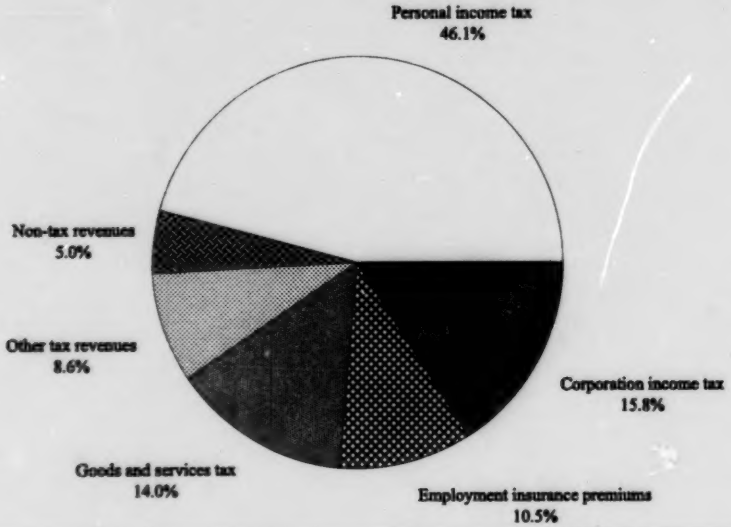
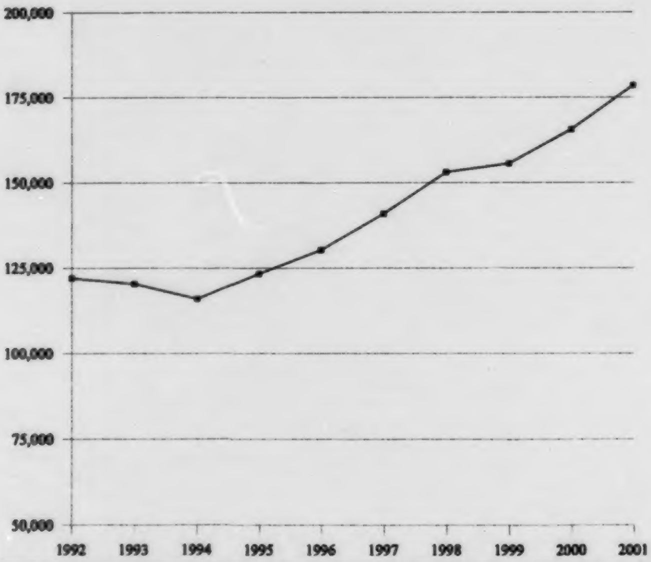


CHART 3B
TOTAL NET REVENUES FOR THE YEAR ENDED MARCH 31

(in millions of dollars)



On a day-to-day basis, organizations within the Government transact with each other and thus contribute to gross amounts of revenues and expenditures. In preparing the financial statements, these "internal transactions" are eliminated so as to report on the basis of transactions with outside parties only. Table 3.3 provides details of internal revenue transactions and shows the total of revenues from both internal and external sources. The total gross revenues of $195,906 million include the total revenues from all sources. Revenues of consolidated Crown corporations, revenues netted against expenditures and tax credits and repayments are deducted to arrive at net total revenues of $178,842 million from all sources. The interdepartmental revenues of $252 million are deducted from the net total revenues to report the net external revenues of $178,590 million which are detailed in Table 4a in Section 1 of Volume II (Part I).

TABLE 3.3
REVENUES FROM ALL SOURCES

(in millions of dollars)

	Gross revenues	Less revenues of consolidated Crown corporations	Less revenues netted against expenditures		Less other revenues netted against expenditures	Less tax credits and repayments	Net revenues
			External revenues	Internal revenues			
External transactions	192,350	1,762	2,740		134	9,124	178,590
Internal transactions by main classification—							
Other taxes and duties							
Return on investments	104						104
Refunds of previous years' expenditures	16						16
Sales of goods and services—							
Rights and privileges	21			17			4
Lease and use of public properties	1						1
Services of a regulatory nature	84			84			
Services of a non-regulatory nature	1,597			1,577			20
Sales of goods and information products	276			276			
Other fees and charges	62			51			11
Proceeds from the disposal of surplus Crown assets	31						31
Miscellaneous non-tax revenues	1,364			1,299			65
Total internal transactions	3,556			3,304			252
Total revenues	195,906	1,762	2,740	3,304	134	9,124	178,842

Tax Revenues

Tax revenues include personal and corporation income taxes, other income tax revenues, employment insurance premiums, and other taxes and duties.

Personal income tax

Personal income tax is levied on personal income under the provisions of the *Income Tax Act*. Personal income tax is the largest source of revenues.

Corporation income tax

Corporation income tax is levied on corporation income under the provisions of the *Income Tax Act*.

Other income tax revenues

Other income tax revenues include the non-resident income tax and other tax revenues.

Non-resident income tax is levied on income earned in Canada by non-residents under the provisions of the *Income Tax Act*. This tax is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts paid to non-residents.

Other tax revenues are comprised primarily of withholding taxes on income earned in Canada by non-resident life insurance companies and income from trusts.

Employment insurance premiums

Premiums from employees and employers are levied under the provisions of the *Employment Insurance Act* and are classified as part of revenues.

Other taxes and duties

Other taxes and duties are collected under the *Excise Tax Act* and *Customs Tariff* and include the goods and services tax, energy taxes, customs import duties, and other excise taxes and duties.

Goods and services tax

The goods and services tax (GST) became effective January 1, 1991. The GST is applied at a rate of 7 percent on most goods and services consumed in Canada, with the exception of basic groceries, most health and dental care services, most educational services, and residential rents. A comparative analysis of the GST is presented in Table 3.4.

TABLE 3.4
GOODS AND SERVICES TAX (GST) (1)

(in thousands of dollars)

	2000-2001	1999-2000
GST and HST received (Canada Customs and Revenue Agency)	60,814,436	56,322,393
Add: GST received by ministries on goods and services sold to outside parties:		
Agriculture and Agri-Food	2,679	5,855
Canada Customs and Revenue Agency		676
Canadian Heritage	360	5,685
Citizenship and Immigration	4	5
Environment	3,125	3,082
Finance	9	858
Fisheries and Oceans	2,121	2,950
Foreign Affairs and International Trade	3	2
Governor General	12	11
Health	247	253
Human Resources Development	97	225
Indian Affairs and Northern Development	542	405
Industry	3,061	2,779
Justice	68	89
National Defence	2,613	3,621
Natural Resources	1,279	1,264
Parliament		57
Privy Council	2	41
Public Works and Government Services		4,659
Solicitor General	875	1,845
Transport	21,678	25,633
Treasury Board		546
Veterans Affairs	29	28
	38,804	60,569
Total GST and HST received	60,853,240	56,382,962
Less: remission order for the GST paid by ministries on or for goods and services purchased from outside parties (Canada Customs and Revenue Agency)	1,007,980	999,094
refunds paid (Canada Customs and Revenue Agency)	27,958,411	25,740,951
rebates paid (Canada Customs and Revenue Agency)	2,206,524	2,194,154
harmonized sales tax—Transfer to provinces	1,775,151	1,799,367[2]
GST in transit related to departments which implemented the Financial Information Strategy	14,130	12,196
Gross GST received from outside parties	27,891,044	25,637,200
Less: quarterly tax credits paid (Canada Customs and Revenue Agency)	2,901,708	2,846,993
Net GST received from outside parties	24,989,336	22,790,207

(1) Reported in:
– Note 3 to the audited financial statements (Section 1 of this volume).
– Statement of Transactions of the Debt Servicing and Reduction Account (Section 1 of this volume).
– Statement of revenues in each ministerial section (Volume II-Part I).

(2) Includes harmonized sales tax payable to provinces.

Energy taxes

Energy taxes primarily include the excise tax on gasoline, aviation gas and diesel fuel.

Customs import duties

Revenues from customs import duties consist mainly of ad valorem taxes on the importation of goods levied under the *Customs Tariff*.

Other excise taxes and duties

Excise taxes and duties are levied on alcoholic beverages and tobacco products. In addition, excise taxes are imposed on other items such as jewellery and passenger vehicle air conditioners.

Non-Tax Revenues

Non-tax revenues include return on investments and other non-tax revenues.

Return on investments

Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits and surpluses. A comparative analysis of return on investments is presented in Table 3.5.

TABLE 3.5
RETURN ON INVESTMENTS [1]
(in millions of dollars)

	2000-2001	1999-2000
Consolidated accounts—		
Atomic Energy of Canada Limited	1	1
Cash and accounts receivable—		
Interest on bank deposits	586	460
Foreign exchange accounts—		
Exchange Fund Account	2,879	1,934
International Monetary Fund—Subscriptions	162	152
	3,041	2,086
Loans, investments and advances—		
Enterprise Crown corporations—		
Business Development Bank of Canada	9	6
Canada Mortgage and Housing Corporation	544	562
Farm Credit Corporation	61	87
Other—		
Bank of Canada	2,027	1,766[2]
Miscellaneous	63	64
	2,704	*2,485*
Portfolio investments	20	18
National governments including developing countries	167	160
International organizations	40	54
Provincial and territorial governments	5	6
Other loans, investments and advances	9	9
	2,945	2,732
Other accounts—		
Esso Ltd—Norman Wells Project profits	104	61
Other	8	5
	112	66
Total ministerial net return on investments	6,685	5,345
Exchange Fund Account adjustment	(554)	(1)
Net gain on exchange	192	
Accrual of non-tax revenues	(75)	(67)
Total net return on investments	6,248	5,277
Return on investments internal to the Government	(104)	(26)
Total net return on investments from outside parties	6,144	5,251
External revenues netted against expenditures	14	91
Consolidated Crown corporations	47	61
Total gross return on investments from outside parties	6,205	5,403

[1] Additional details are provided in Table 4a in Section 1 of Volume II (Part I).
[2] On an accrual basis, the revenues for 1999-2000 are 1,811 millions of dollars.

Other non-tax revenues

Other non-tax revenues are comprised of proceeds from the disposal of surplus Crown assets and sales of goods and services, refunds of previous years' expenditures, domestic coinage, and miscellaneous non-tax revenues. Details are reported by individual ministry in Volume II (Part I) of the *Public Accounts of Canada*.

EXPENDITURES

Expenditures consist of all charges which enter into the calculation of the annual deficit or surplus of the Government.

Accounting for Expenditures

Expenditures for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenditures when paid, when the recipient has fulfilled the terms of a contractual transfer agreement, or, in the case of transactions which do not form part of an existing program, when the Government announces a decision to make a non-recurring transfer provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the financial statements. Capital leases are recorded as expenditures over the lease term as payments are due. Expenditures include provision to reflect changes in the value of assets or liabilities at their economic value, and amortization of deferred costs.

Table 3.6 presents external expenditures by type on both a gross and a net basis. The difference between gross and net expenditures is revenues netted against expenditures, revenues of consolidated Crown corporations netted against expenditures, tax revenue items related to expenditures and included in revenues, and recovery of tax revenues netted against expenditures.

TABLE 3.6
EXTERNAL EXPENDITURES BY TYPE

(in millions of dollars)

	2000-2001					1999-2000	
	Gross expenditures (1)	Revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations(2)	Net expenditures(1)	Gross expenditures(1)	Net expenditures(1)
Transfer payments —							
Old age security benefits, guaranteed income supplement and spouse's allowance	23,667		(589)		24,256	22,856	23,410
Employment insurance benefits	11,444				11,444	11,301	11,301
Other levels of government—							
Canada health and social transfer	13,500				13,500	14,891	14,891
Fiscal arrangements	12,467				12,467	10,721	10,721
Canada Assistance Plan						56	56
Alternative payments for standing programs	(2,460)				(2,460)	(2,425)	(2,425)
Other	217				217		
Total other levels of government	*23,724*				*23,724*	*23,243*	*23,243*
Canada child tax benefits	6,811		6,811			6,000	
	65,646		*6,222*		*59,424*	*63,400*	*57,954*
Other transfer payments—							
Agriculture and Agri-Food	1,822				1,822	1,518	1,518
Canada Customs and Revenue Agency	4,583		2,902		1,681	717	717
Finance	2,140				2,140	750	750
Foreign Affairs and International Trade	2,358				2,358	2,114	2,114
Health	1,302				1,302	1,161	1,161
Human Resources Development	1,995				1,995	2,008	2,008
Indian Affairs and Northern Development	4,448				4,448	4,185	4,185
Industry	2,079				2,079	2,971	2,971
Veterans Affairs	1,463				1,463	1,402	1,402
Other	4,215				4,215	4,556	1,709
Total other transfer payments	*26,405*		*2,902*		*23,503*	*21,382*	*18,535*
Total transfer payments	92,051		9,124		82,927	84,782	76,489
Crown corporation expenditures	4,665			1,762	2,903	4,344	2,953
Other program expenditures—							
Canada Customs and Revenue Agency	2,830	50			2,780	2,789	2,731
Fisheries and Oceans	1,320	45			1,275	1,168	1,127
Foreign Affairs and International Trade	1,462	93			1,369	1,408	1,335
Health	1,459	32			1,427	2,108	2,053
Human Resources Development	2,118	397			1,721	2,025	1,687
Industry	2,093	135			1,958	1,901	1,779
National Defence	10 135	439			9,696	10,574	10,201
Public Works and Government Services	2,305	172			2,133	1,968	1,833
Solicitor General	3,882	869			3,013	3,707	2,920
Treasury Board	4,199	34			4,165	1,097	1,096
Other	4,589	608			3,981	6,201	5,559
Total other program expenditures	36,392	2,874			33,518	34,946	32,321
Total program expenditures	133,108	2,874	9,124	1,762	119,348	124,072	111,763
Public debt charges, Table 3.9	42,094				42,094	41,647	41,647
Total expenditures(3)	175,202	2,874	9,124	1,762	161,442	165,719	153,410

(1) Reflected on the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of this volume.

(2) Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

(3) Additional information is provided in Table 2a in Section 1 of Volume II (Part I).

Chart 3C presents total net expenditures by type for the current fiscal year, while Chart 3D compares total net expenditures for the last ten fiscal years.

CHART 3C

TOTAL NET EXPENDITURES BY TYPE FOR THE YEAR ENDED MARCH 31, 2001

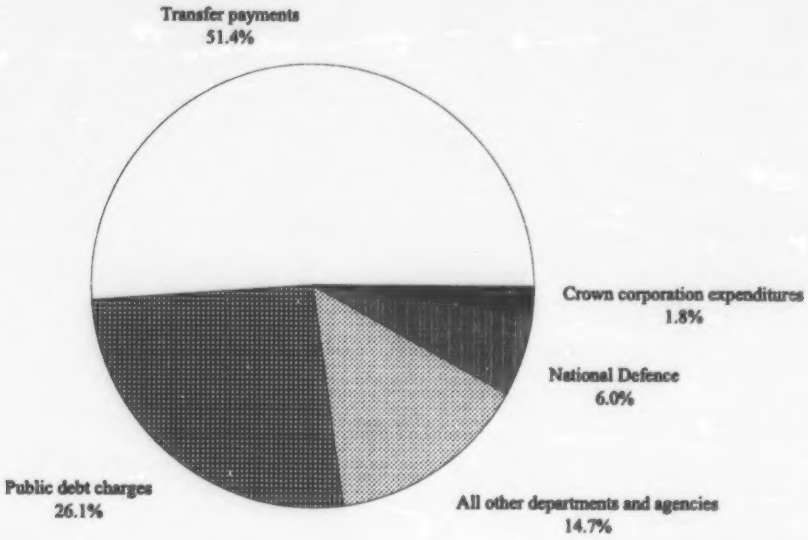
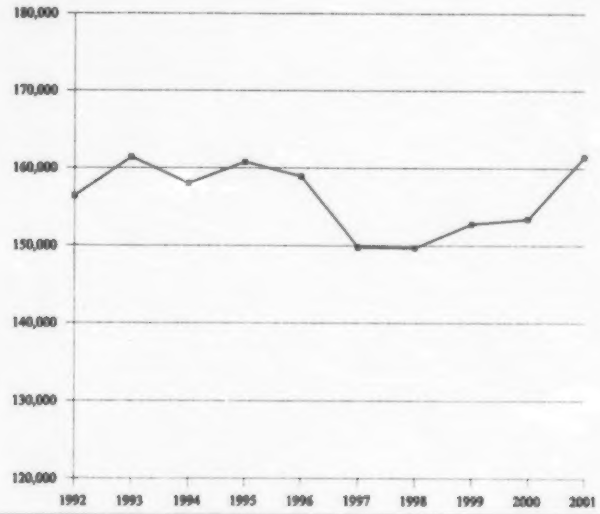


CHART 3D

TOTAL NET EXPENDITURES FOR THE YEAR ENDED MARCH 31

(in millions of dollars)



On a day-to-day basis, organizations within the Government entity transact with each other and thus contribute to the amounts of revenues and expenditures recorded in the accounts. In preparing the financial statements, these "internal transactions" are eliminated so as to report on the basis of transactions with outside parties only. Table 3.7 provides details of internal expenditure transactions and shows the total of expenditures transacted by the Government with all sources.

TABLE 3.7
EXPENDITURES BY SOURCE

(in millions of dollars)

	Gross expenditures	Less tax credits and repayments	Less revenues of consolidated Crown corporations	Less revenues netted against expenditures		Net expenditures
				External revenues	Internal revenues	
External transactions	175,202	9,124	1,762	2,874		161,442
Internal transactions —						
Canada Customs and Revenue Agency	183				83	100
Canadian Heritage	26				19	7
Environment	35				33	2
Foreign Affairs and International Trade	10				6	4
Industry	57				53	4
National Defence	42				19	23
Public Works and Government Services	1,759				1,740	19
Solicitor General	109				89	20
Transport	36				30	6
Treasury Board	42				38	4
Other	101				38	63
Total internal transactions	2,400				2,148	252
Total expenditures	177,602	9,124	1,762	2,874	2,148	161,694

Government Spending

Government spending consists of four major types:

- transfer payments;
- Crown corporation expenditures;
- other program expenditures; and,
- public debt charges.

Transfer payments

Transfer payments include:

- payments to persons for income support or income supplement. Assistance is based on age, family status, income, and employment criteria;
- payments to provinces and territories under two main programs:
  - fiscal arrangements: unconditional fiscal transfer payments to lower income provinces including subsidies under the Constitution Acts; and,
  - Canada Health and Social Transfers are replacing the Canada Assistance Plan and Established Program Financing as a major means for providing the federal share of social programs administered by the provinces;
- other transfer payments, including various subsidies paid through federal programs to stabilize market prices for commodities, for the development of new technologies, for the conduct of research, for the establishment of new jobs through support for training, for the promotion of educational and cultural activities, and other miscellaneous payments.

Table 3.8 presents a comparative analysis by province of certain transfer payments.

TABLE 3.8
CERTAIN TRANSFER PAYMENTS BY PROVINCE

(in millions of dollars)

	Old age security benefits(1)	Employment insurance benefits	Fiscal arrangements	Alternative payments for standing programs	Canada health and social transfer	Insurance and medical care		Canada Assistance Plan	Other	Canada child tax benefits	Total
						Extended health care	Insured health				
Newfoundland	496	743	1,163		307				17		2,726
	483	*732*	*1,061*		*317*						*2,593*
Prince Edward Island	129	165	262		77				5		638
	825	*161*	*257*		*78*			*1*			*1,322*
Nova Scotia	695	584	1,315		527				31		3,152
	680	*548*	*1,195*		*532*						*2,955*
New Brunswick	847	640	1,152		420				25		3,084
	126	*616*	*1,217*		*426*						*2,385*
Quebec	6,476	3,470	5,084	(2,460)	4,288				239		17,097
	6,226	*3,498*	*3,834*	*(2,425)*	*4,345*			*14*			*15,492*
Ontario	8,519	2,838	7		5,005				380		16,749
	8,186	*2,884*	*7*		*5,224*			*30*			*16,331*
Manitoba	1,005	335	1,265		638				37		3,280
	983	*329*	*1,274*		*640*						*3,226*
Saskatchewan	967	298	178		553				33		2,029
	950	*254*	*544*		*556*						*2,304*
Alberta	3,058	736	4		1,642				98		5,538
	1,797	*846*	*4*		*1,219*			*11*			*3,877*
British Columbia	1,881	1,380	3		2,491				132		5,887
	2,973	*1,441*	*3*		*2,490*						*6,907*
Total provinces	24,073	11,189	10,433	(2,460)	15,948				997		60,180
	23,229	*11,309*	*9,396*	*(2,425)*	*15,827*			*56*			*57,392*
Northwest Territories	20	25	327		7				1		380
	18	*30*	*545*		*21*						*614*
Nunavut		8	593		25				1		627
		2	*539*		*22*						*563*
Yukon Territory	11	23	572		20				1		627
	11	*25*	*318*		*21*						*375*
International	155	2									157
	156	*2*									*158*
Sub-total	24,259	11,247	11,925	(2,460)	16,000				1,000		61,971
	23,414	*11,368*	*10,798*	*(2,425)*	*15,891*			*56*			*59,102*
Provision for valuation		197	542		(2,500)						(1,761)
		(67)	*(77)*		*(1,000)*						*(1,144)*
Total (Net)	24,259	11,444	12,467	(2,460)	13,500				1,000		60,210
	23,414	*11,301*	*10,721*	*(2,425)*	*14,891*			*56*			*57,958*
Add tax credits and repayments	(592)									6,811	6,219
	(558)									*6,000*	*5,442*
Total (Gross)	23,667	11,444	12,467	(2,460)	13,500				1,000	6,811	66,429
	22,856	*11,301*	*10,721*	*(2,425)*	*14,891*			*56*		*6,000*	*63,400*

Amounts in roman type are 2000-2001 transfer payments.
Amounts in *italic* type are 1999-2000 transfer payments.

(1) Includes the guaranteed income supplement and the spouse's allowance.

Crown corporation expenditures

Crown corporation expenditures include the net expenditures (expenditures less revenues) of consolidated Crown corporations and the expenditures related to enterprise Crown corporations.

Other program expenditures

Other program expenditures include defence spending, as well as Government administration and specific services delivered to the public. This spending covers the operating and capital costs associated with programs directly delivered by the federal Government such as food inspection, the Coast Guard, the federal court system, the operation of health facilities for natives and veterans, and the national parks system, to name just a few.

Public debt charges

Public debt charges include the interest on unmatured debt and on pension and other accounts, the amortization of premiums, discounts and commissions on unmatured debt, and the servicing costs and the costs of issuing new borrowings.

A comparative summary of public debt charges is presented in Table 3.9. The table also discloses the reconciling items between total public debt charges as reported in the ministerial section of the Department of Finance (Section 7) of Volume II (Part I) and the total net expenditures of the public debt indicated in Table 3.6. The reconciling items include the expenditures of the consolidated specified purpose accounts and the provision for valuation and other items.

TABLE 3.9
PUBLIC DEBT CHARGES [1]

(in millions of dollars)

	2000-2001	1999-2000
Unmatured debt—		
Interest on:		
Marketable bonds	22,956	23,528
Canada savings and Canada premium bonds	1,740	1,320
Bonds for Canada Pension Plan	361	400
Promissory Note - TD Trust Company	1	20
Promissory notes - Montreal Trust Company	3	
Canada notes	34	41
Euro medium term notes	239	289
	25,334	*25,598*
Amortization of premiums, discounts and commissions on:		
Treasury bills	4,576	4,376
Marketable bonds	675	465
Canada bills	345	340
Canada savings and Canada premium bonds	26	38
	5,622	*5,219*
Servicing costs and costs of issuing new borrowings	121	119
Total public debt charges related to unmatured debt	31,077	30,936
Pension and other accounts—		
Interest on:		
Public sector pensions—Superannuation accounts	13,029	12,593
Canada Pension Plan	337	267
Government Annuities Account	30	38
Deposit and trust accounts	63	59
Other specified purpose accounts	251	229
	13,710	*13,186*
Other accounts	81	104
Total public debt charges related to pension and other accounts	13,790	13,290
Consolidated specified purpose accounts—		
Interest on:		
Employment Insurance Account	1,565	1,068
Agricultural Commodities Stabilization Accounts	[2]	[2]
Other	17	16
Total public debt charges related to consolidated specified purpose accounts	1,581	1,084
Total public debt charges [3]	46,448	45,310
Provision for valuation and other items	(2,773)	(2,579)
	43,675	*42,731*
Less: total public debt charges related to consolidated specified purpose accounts	1,581	1,084
Total net/gross public debt charges with outside parties [1]	42,094	41,647

[1] A summary is provided in Table 2a in Section 1 of Volume II (Part I).

[2] Less than $500,000.

[3] Additional details are provided in Section 9 of Volume II (Part II).

Expenditures by Standard Object

Table 3.10 presents total expenditures by standard object on both a gross and net basis for the current fiscal year.

TABLE 3.10
TOTAL EXPENDITURES BY STANDARD OBJECT

(in millions of dollars)

		Less:		
	Total expenditures	Internal expenditures	Internal revenues netted against expenditures	Total external expenditures
Personnel	20,418			20,418
Transportation and communications	2,276	10	85	2,181
Information	423	2	16	405
Professional and special services	5,589	75	643	4,871
Rentals	1,340	18	150	1,172
Purchased repair and maintenance	1,977	11	97	1,869
Utilities, materials and supplies	2,116	3	27	2,086
Acquisition of land, buildings and works	1,001	15	125	861
Acquisition of machinery and equipment	3,814	2	18	3,794
Transfer payments	92,051			92,051
Public debt charges	42,094			42,094
Other subsidies and payments	4,503	116	987	3,400
Total gross expenditures	177,602	252	2,148	175,202
Add:				
Employment Insurance Account	1,289	133	1,156	
Internal expenditures		252		(252)
Less:				
Revenues netted against expenditures—				
External revenues	2,874			2,874
Internal revenues	3,304	252	3,304	(252)
Revenues of consolidated Crown corporations	1,762			1,762
Tax credits and repayments	9,124			9,124
Cost credited to non-tax revenues	133	133		
	(15,908)		(2,148)	(13,760)
Total net expenditures	161,694	252		161,442

Expenditures under Statutory Authorities

Spending authorities provided by statutory authorities are for specified purposes and for such amounts and such time as the acts prescribe. These spending authorities do not generally lapse at the end of the year in which they were granted. Expenditures under such authorities account for more than two-thirds of the total net expenditures each year.

Table 3.11 presents a comparative summary of these statutory expenditures. The table also discloses the reconciling items between total ministerial expenditures under statutory authorities and total net statutory expenditures. The reconciling items include the statutory expenditures of the consolidated specified purpose accounts and the provision for valuation. External revenues netted against expenditures have been added to the total net statutory expenditures to obtain the total gross statutory expenditures with outside parties.

TABLE 3.11
EXPENDITURES UNDER STATUTORY AUTHORITIES

(in millions of dollars)

	2000-2001			1999-2000		
Public debt charges			46,448			45,310
Old age security payments (*Old Age Security Act*)			18,840			18,089
Canada health and social transfer (Part V—*Federal-Provincial Fiscal Arrangements Act*)			13,500			12,392
Fiscal equalization (Part I— *Federal-Provincial Fiscal Arrangements Act*)			10,951			9,899
Guaranteed income supplement payments (*Old Age Security Act*)			5,031			4,934
Payments for the pay equity settlement pursuant to section 30 of the *Crown Liability and Proceedings Act*			3,021			
Payment to the Canada Health and Social transfer Supplement Trust for Health Care *Budget implementation Act, 1999)*			2,500			3,500
Payment to a trust to provide funding to provinces for purchase and installation of medical diagnostic and treatment equipment under the *Canada Health Care, Early Childhood Development and Other Social Services Funding Act*			1,000			
Payments in respect of the judgement in favour of individuals infected with Hepatitis C (pursuant to section 30 of the *Crown Liability and Proceedings Act*)						855
Interests and other payments under the *Canada Student Financial Assistance Act*			533			510
Grants to the Trustees of Registered Education Savings Plan pursuant to Part III.I of the *Department of Human Resources Development Act*			434			334
Payments (encashments of notes) to the International Financial Institution Fund Accounts *International Development (Financial Institutions) Assistance Act* and previous years' Appropriation Acts)			412			
Spouse's allowance payments (*Old Age Security Act*)			388			391
Payments (encashments of notes) to International Development Association *(Bretton Woods and Related Agreements Act* and previous years' Appropriation Acts)			366			349
Superannuation, supplementary retirement benefits, death benefits and other pensions—(1)						
Public Service—						
Government's matching contributions to the Public Service Superannuation Account.	1,496			1,590		
Government's contribution as employer to the Employment Insurance Account	298			259		
Government's matching contributions to the Canada and the Quebec Pension Plans	347			253		
Government's matching contributions to the Death Benefit Account	12			7		
		2,153			2,109	
Less: recoveries from revolving funds		66			66	
			2,087			2,043
Canadian Forces—						
Government's matching contribution to the Canadian Forces Superannuation Account.		521			572	
Statutory payments under the *Supplementary Retirement Benefits Act*		11			12	
Government's contribution as employer to the Employment Insurance Account		82			85	
Government's matching contribution to the Canada and the Quebec Pension Plans		82			85	
Government's matching contribution to the Death Benefit Account		2			3	
			698			757
Royal Canadian Mounted Police—						
Government's matching contribution to the Royal Canadian Mounted Police Superannuation Account		174			159	
Statutory payments under the *Supplementary Retirement Benefits Act*		9			18	
Government's contribution as employer to the Employment Insurance Account		21			25	
Government's matching contribution to the Canada and the Quebec Pension Plans		25			18	
			229			220
All other statutory expenditures			3,942			(57)
Total ministerial expenditures under statutory authorities			110,380			99,526
Consolidated specified purpose accounts—						
Employment Insurance Account			11,029			11,463
Agricultural Commodities Stabilization Accounts						5
Other			1,487			(338)
Total expenditures of consolidated specified purpose accounts			12,516			11,130
Provision for valuation and other items			(8,403)			(7,159)
Total net statutory expenditures with outside parties			114,493			103,497
External revenues netted against expenditures			2,874			2,625
Total gross statutory expenditures with outside parties			117,367			106,122

(1) Details related to other pension accounts such as the Members of Parliament Retiring Allowances Account are not included.

ACCUMULATED DEFICIT

The accumulated deficit account represents the net accumulation of annual deficits and surpluses of the Government of Canada since Confederation, together with certain amounts charged or credited directly to this account reflecting changes in accounting policies introduced over the years. The accumulated deficit is equal to the excess of recorded liabilities over total assets.

A Statement of Revenues, Expenditures and Accumulated Deficit is published in Section 1 of this volume.

Table 3.12 presents a ten year comparative statement of the accumulated deficit, in terms of total liabilities and total assets. Chart 3E presents the accumulated deficit for the last ten fiscal years.

TABLE 3.12

STATEMENT OF ACCUMULATED DEFICIT IN TERMS OF TOTAL LIABILITIES AND TOTAL ASSETS

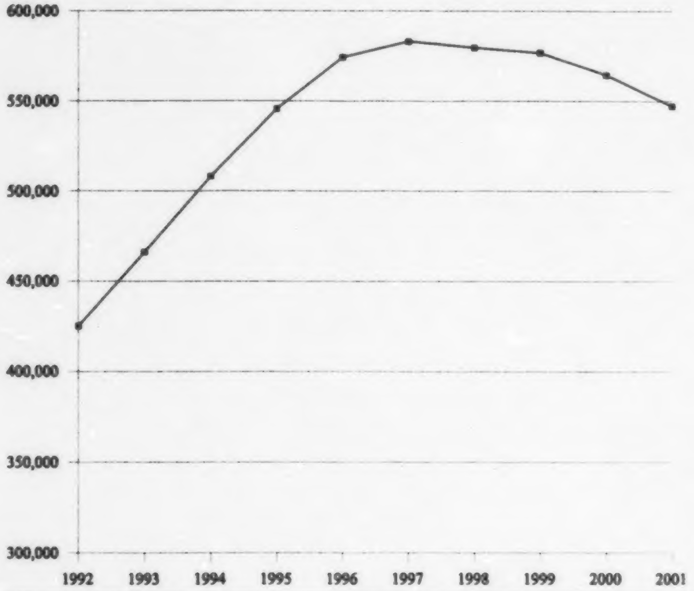
(in millions of dollars)

			Accumulated deficit	
At March 31	Total liabilities	Less total assets	Amount	Increase (Decrease)
2001	632,876	85,498	547,378	(17,148)
2000	638,680	74,154	564,526	(12,298)
1999	640,301	63,477	576,824	(2,884)
1998	638,525	58,817	579,708	(3,478)
1997	640,657	57,471	583,186	8,897
1996	624,701	50,412	574,289	28,617
1995	584,798	39,126	545,672	37,462
1994	546,437	38,227	508,210	42,012
1993	503,884	37,686	466,198	41,021
1992	467,377	42,200	425,177	66,357

CHART 3E

ACCUMULATED DEFICIT AT MARCH 31

(in millions of dollars)



SECTION 4

2000-2001

PUBLIC ACCOUNTS OF CANADA

Consolidated Accounts

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CONSOLIDATED CROWN CORPORATIONS

This section provides all related information on consolidated Crown corporations. Consolidated Crown corporations are those Crown corporations who rely on Government funding as their principal source of revenue.

Consolidation involves the combination of the accounts of these corporations on a line-by-line and uniform basis of accounting and eliminating inter-organizational balances and transactions. Before these balances and transactions can be eliminated, the corporations' accounts must be adjusted to the Government basis of accounting. Most corporations follow generally accepted accounting principles (GAAP) used by private sector companies. The most significant difference between GAAP and the Government basis of accounting is that under GAAP, non-financial assets such as buildings, machinery, equipment and inventories are reflected as assets and amortized over their respective lives or as they are consumed or used. The Government treats the acquisition of non-financial assets as expenditures in the year of acquisition.

Summary Financial Statements of Consolidated Crown Corporations

The following tables display details of the assets, liabilities, revenues and expenses of the consolidated Crown corporations.

For those corporations having other year ends than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

Tables 4.1 and 4.2 summarize the financial transactions and results of operations as reported by the consolidated Crown corporations.

Financial assets include cash, receivables, loans and investments. Financial assets are segregated between third parties and Government and Crown corporations. The financial assets reported under Government and Crown corporations represent receivables and, loans and investments between related parties. Physical assets and deferred charges are assets such as property, plant and equipment and inventories that are accounted for under generally accepted accounting principles by most corporations which differ from those of the Government. Liabilities include payables, borrowings and other obligations. Liabilities are segregated between third parties and Government and Crown corporations. Borrowings from third parties represent long-term debts payable of the corporations. Other third party liabilities are amounts due for purchases, employee benefits, various accruals, capital leases and like items. The liabilities reported under Government and Crown corporations represent payables and borrowings between related parties.

Revenues are the inflow of cash, receivables and other consideration arising in the course of ordinary activities of a corporation, normally the sale of goods, the rendering of services and the use by others of enterprise resources yielding interest, royalties and dividends. Revenues are segregated between third parties and Government and Crown corporations. Government and Crown corporations' revenues are broken down further to identify revenues arising from normal operations and financial assistance received or receivable from the Government in respect of the current year's operations. Expenses are the outflow or reduction of assets or incurrence of liabilities resulting from a corporation's ordinary revenue generating or service delivery activities. Expenses are segregated between third parties and Government and Crown corporations. Revenues and expenses are used to determine the net income or loss of the Crown corporation. Equity transactions other than current year's net income or loss are segregated between adjustments and transactions with the Government. Adjustments include prior period adjustments and other items affecting equity as recorded by the corporations. Equity transactions with the Government include dividends declared or transfers of profits to the Government as well as capital transactions with the Government. The line "Conversion to the Government accounting basis for consolidation purposes" represents the adjustments required to bring the corporations' generally accepted accounting principles basis of accounting to the Government's basis of accounting.

These tables present consolidated financial information on consolidated parent Crown corporations and financial information on wholly-owned subsidiaries that are unconsolidated with their parent corporation, but consolidated directly in the financial statements of the Government. The *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada* includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Consolidated Crown corporations are also categorized as being either agents or non-agents of the Crown. Agency status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by consolidated agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. There were no borrowings by consolidated agent Crown corporations for the year ended March 31, 2001. Contingent liabilities of consolidated corporations are presented in Table 4.3.

A summary of financial assistance under Government budgetary appropriations to consolidated Crown corporations for the year ended March 31, 2001 is provided in Table 4.4. Differences in figures reported in Table 4.2 and those reported in Table 4.4 result from the use of different accounting policies and from items in transit.

TABLE 4.1

FINANCIAL POSITION OF CONSOLIDATED CROWN CORPORATIONS — ASSETS AND LIABILITIES FOR THE YEAR ENDED MARCH 31, 2001

(in thousands of dollars)

	Assets			
	Financial			
Crown corporations (1)	Third parties	Government and Crown corporations	Physical assets and deferred charges	Total assets
Atomic Energy of Canada Limited	135,867	1,590	683,265	820,722
Canada Council	299,504	2,795	24,011	326,310
Canada Lands Company Limited — Old Port of Montreal Corporation Inc.	5,615	46	9,823	15,484
Canada Mortgage and Housing Corporation — Minister's Account				
Canadian Broadcasting Corporation	104,336	185,790	1,203,908	1,494,034
Canadian Dairy Commission — Dairy Support Operation Financed by the Government of Canada		6,949		6,949
Canadian Film Development Corporation	18,751	41,798	5,188	65,737
Canadian Museum of Civilization	31,218	5,019	14,935	51,172
Canadian Museum of Nature	6,143	2,166	36,295	44,604
Canadian Race Relations Foundation	3,237	24,000	91	27,328
Canadian Tourism Commission	9,726	33,159	1,091	43,976
Cape Breton Growth Fund Corporation	18,112	15	46	18,173
Defence Construction (1951) Limited	3,841	2,546	1,282	7,669
Enterprise Cape Breton Corporation	9,852	2,806	447	13,105
Federal Bridge Corporation Limited, The(2)	19,784	10,310	43,498	73,592
International Development Research Centre	43,762	13,439	7,221	64,422
Marine Atlantic Inc	12,519		224,288	236,807
National Arts Centre Corporation	9,558	716	17,279	27,553
National Capital Commission	78,644	15,912	450,405	544,961
National Gallery of Canada	7,725	3,227	11,796	22,748
National Museum of Science and Technology	2,337	3,490	9,522	15,349
Queens Quay West Land Corporation	11,257			11,257
Standards Council of Canada	2,803	584	1,124	4,511
VIA Rail Canada Inc	87,477	22,215	522,301	631,993
Total	922,068	378,572	3,267,816	4,568,456
Conversion to the Government accounting basis for consolidation purposes			3,267,816	3,267,816
Total on the Government accounting basis	922,068	378,572		1,300,640

(1) All Crown corporations listed in this table are parent Crown corporations except for the Old Port of Montreal Corporation Inc.

(2) The financial information of the Federal Bridge Corporation Limited are consolidated to include the figures of its subsidiaries The Jacques Cartier and Champlain Bridges Incorporated and the Seaway International Bridge Corporation Limited.

Liabilities					
Third parties		Government and Crown corporations	Total liabilities	Equity of Canada	Total liabilities and equity
Borrowings	Other				
	676,703	61,030	737,733	82,989	820,722
	109,634	38	109,672	216,638	326,310
	8,639	6,855	15,494	(10)	15,484
	726,687	658,687	1,385,374	108,660	1,494,034
	6,949		6,949		6,949
	24,736	4,335	29,071	36,666	65,737
	16,133	14,727	30,860	20,312	51,172
	37,984	6,890	44,874	(270)	44,604
	602		602	26,726	27,328
	34,396	53	34,449	9,527	43,976
	7	173	180	17,993	18,173
	4,507	572	5,079	2,590	7,669
	8,759	428	9,187	3,918	13,105
	14,201	6,227	20,428	53,164	73,592
	26,613	37,653	64,266	156	64,422
	6,053	229,040	235,093	1,714	236,807
	11,674	15,751	27,425	128	27,553
	58,664	2,050	60,714	484,247	544,961
	8,147	12,163	20,310	2,438	22,748
	3,562	10,264	13,826	1,523	15,349
	9,699	45,800	55,499	(44,242)	11,257
	2,138	747	2,885	1,626	4,511
	106,754	495,178	601,932	30,061	631,993
	1,903,241	1,608,661	3,511,902	1,056,554	4,568,456
	954,018	1,348,550	2,302,568	965,248	3,267,816
	949,223	260,111	1,209,334	91,306	1,300,640

TABLE 4.2

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF CONSOLIDATED CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2001

(in thousands of dollars)

	Revenues			
		Government and Crown corporations		
Crown corporations	Third parties	Financial assistance	Other	Total
Atomic Energy of Canada Limited	635,303	133,862	16,784	785,949
Canada Council	25,845	127,431	2,106	155,382
Canada Lands Company Limited — Old Port of Montreal Corporation Inc.	14,606	12,610		27,216
Canada Mortgage and Housing Corporation — Minister's Account		1,953,825		1,953,825
Canadian Broadcasting Corporation	585,889	809,578	151,487	1,546,954
Canadian Dairy Commission — Dairy Support Operation Financed by the Government of Canada		65,497		65,497
Canadian Film Development Corporation	28,438	147,365	501	176,304
Canadian Museum of Civilization	13,940	47,126	3,308	64,374
Canadian Museum of Nature	2,298	22,874	550	25,722
Canadian Race Relations Foundation	2,027			2,027
Canadian Tourism Commission	3,767	45,820	485	50,072
Cape Breton Growth Fund Corporation	258	3,015	15,000	18,273
Defense Construction (1951) Limited	60		21,890	21,950
Enterprise Cape Breton Corporation	511	33,614		34,125
Federal Bridge Corporation Limited, The	10,299	27,966	141	38,406
International Development Research Centre	13,096	89,069	33,143	135,308
Marine Atlantic Inc	62,229	33,410	20,289	115,928
National Arts Centre Corporation	24,007	24,955	5,148	54,110
National Capital Commission	39,883	97,305	3,141	140,329
National Gallery of Canada	9,020	36,525		45,545
National Museum of Science and Technology	3,497	21,349	1,513	26,359
Queens Quay West Land Corporation	910	3,000		3,910
Standards Council of Canada	4,041	4,717	751	9,509
VIA Rail Canada Inc	239,862	171,103	53,128	464,093
Total	1,719,786	3,912,016	329,365	5,961,167
Conversion to the Government accounting basis for consolidation purposes	316,289	(54,131)	(257,209)	4,949
Total on the Government accounting basis	2,036,075	3,857,885	72,156	5,966,116

The accompanying notes to Table 4.1 are an integral part of this table.

Expenses						Equity transactions with Government		
Third parties	Government and Crown corporations	Total	Net income (loss)	Equity beginning of year	Adjustments	Dividends	Capital	Equity end of year
706,143	67,960	774,103	11,846	72,202	(1,059)			82,989
141,685		141,685	13,697	202,974			(33)	216,638
27,172		27,172	44	(54)				(10)
1,851,805	102,020	1,953,825						
1,369,558	29,452	1,399,010	147,944	(43,284)			4,000	108,660
65,497		65,497						
169,759	2,165	171,924	4,380	32,286				36,666
50,202	7,805	58,007	6,367	13,945				20,312
23,443	2,377	25,820	(98)	(28)	(144)			(270)
2,148		2,148	(121)	26,846	1			26,726
32,021	12,631	44,652	5,420				4,107	9,527
268	13	281	17,992				1	17,993
22,548		22,548	(598)	3,188				2,590
34,368	101	34,469	(344)	4,262				3,918
38,566		38,566	(160)	49,923			3,401	53,164
136,961		136,961	(1,653)	1,809				156
112,609		112,609	3,319	(41,254)	39,649			1,714
53,005	2,492	55,497	(1,387)	1,515				128
92,580	5,317	97,897	42,432	439,040	1,598		1,177	484,247
39,657	5,699	45,356	189	2,249				2,438
24,302	1,016	25,318	1,041	482				1,523
3,864		3,864	46	(44,288)				(44,242)
9,482	38	9,520	(11)	1,637				1,626
398,163	1,541	399,704	64,389	(34,661)	333			30,061
5,405,806	240,627	5,646,433	314,734	688,789	40,378		12,653	1,056,554
1,860	54,990	56,850	(51,901)	(860,316)	(40,378)		(12,653)	(965,248)
5,407,666	295,617	5,703,283	262,833	(171,527)				91,306

Contingent Liabilities of Consolidated Crown Corporations

Table 4.3 summarizes the contingent liabilities of the consolidated Crown corporations. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 4.3

CONTINGENT LIABILITIES OF CONSOLIDATED CROWN CORPORATIONS

(in thousands of dollars)

	March 31, 2001
Agent Crown corporations	
Canada Lands Company Limited —	
Old Port of Montreal Corporation Inc.	514
Canada Mortgage and Housing Corporation —	
Minister's Account—Miscellaneous litigations	1,000
Canadian Film Development Corporation—Loan guarantees	920
Defence Construction (1951) Limited—Contract disputes	7,860
International Development Research Centre	800
National Capital Commission—Miscellaneous litigations and agreements	50,768
	61,862
Non-agent Crown corporation	
Marine Atlantic Inc.—Site contamination lawsuit, miscellaneous litigations	6,739
Total	68,601

The accompanying notes to Table 4.1 are an integral part of this table.

Financial Assistance Under Budgetary Appropriations to Consolidated Crown Corporations

Table 4.4 summarizes financial assistance under budgetary appropriations for both consolidated agent and non-agent Crown corporations. It should be read in conjunction with Table 4.2. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts to cover operating expenses and (b) amounts for capital expenditures.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

TABLE 4.4

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO CONSOLIDATED CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2001

(in thousands of dollars)

	Financial assistance under budgetary appropriations(1)	Purpose	
		Operations	Capital expenditures
Agent Crown corporations			
Atomic Energy of Canada Limited	121,150	121,150	
Canada Lands Company Limited — Old Port of Montreal Corporation Inc	12,610	12,610	
Canada Mortgage and Housing Corporation(2)	1,905,524	1,905,524	
Canadian Broadcasting Corporation	902,165	801,180	100,985
Canadian Dairy Commission	2,955	2,955	
Canadian Film Development Corporation	92,745	92,745	
Canadian Museum of Civilization	52,121	52,121	
Canadian Museum of Nature	24,184	24,184	
Enterprise Cape Breton Corporation	33,614	33,614	
National Capital Commission	97,305	62,555	34,750
National Gallery of Canada	36,459	33,459	3,000
National Museum of Science and Technology	23,849	23,849	
	3,304,681	*3,165,946*	*138,735*
Non-agent Crown corporations			
Canada Council	127,430	127,430	
Federal Bridge Corporation Limited, The	33,847	33,847	
International Development Research Centre	88,483	88,483	
Marine Atlantic Inc	38,560	38,560	
National Arts Centre Corporation	24,837	24,837	
Standards Council of Canada	5,446	5,446	
Queens Quay West Land Corporation	3,000	3,000	
VIA Rail Canada Inc	231,603	231,603	
	553,206	*553,206*	
Total	3,857,887	3,719,152	138,735

(1) Excludes grants and contributions paid to agent and non-agent consolidated Crown corporations where they qualify as members of a general class of recipients.

(2) Includes budgetary appropriations for Government programs known as the "Minister's Account".

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

Consolidated specified purpose accounts are special categories of revenues and expenditures which report transactions of certain accounts where enabling legislation requires that revenues be earmarked, and that related payments and expenditures be charged against such revenues. They are used principally where the activities are similar in nature to departmental activities and the transactions do not represent liabilities to third parties but in essence constitute Government revenues and expenditures.

The transactions of these accounts are reported with revenues and expenditures, in order to provide a more comprehensive reporting of the Government's operating results.

Further, enabling legislation requires that the transactions in each of these accounts be accounted for separately. Table 4.5 presents a summary of the balances and transactions of these accounts, in the manner required by legislation. A narrative description is provided for accounts reported in Table 4.5. Such description follows the same presentation order as the respective table.

The financial statements of the Employment Insurance Account, together with the Auditor General's report thereon, are presented at the end of this section.

TABLE 4.5

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

		Receipts and other credits		Payments and other charges		
	April 1/2000	External transactions	Internal transactions	External transactions	Internal transactions	March 31/2001
	$	$	$	$	$	$
Major Accounts—						
Agriculture and Agri-Food—						
Western Grain Stabilization Account	27,018,443	141,015	16,679			27,176,137
Less: interest-bearing loans	1,112,000,000					1,112,000,000
	(1,084,981,557)	*141,015*	*16,679*			*(1,084,823,863)*
Human Resources Development—						
Employment Insurance Account, Table 4.6	27,175,233,078	18,731,701,849	1,862,101,164	11,185,401,403	1,289,078,188	35,294,556,500
Total major accounts	26,090,251,521	18,731,842,864	1,862,117,843	11,185,401,403	1,289,078,188	34,209,732,637
Insurance Accounts—						
Finance—						
Investors' Indemnity Account	45,303					45,303
Health—						
Health Insurance Supplementary Account	28,387					28,387
Natural Resources—						
Atomic Energy Control Board—						
Nuclear Liability Reinsurance Account	550,321	1,600				551,921
Transport—						
Ship-Source Oil Pollution Fund	295,522,359	14,028	16,578,930	7,306,163		304,809,154
Total insurance accounts	296,146,370	15,628	16,578,930	7,306,163		305,434,765
Other Specified Purpose Accounts—						
Agriculture and Agri-Food—						
Crop Reinsurance Fund	318,313,585 (1)	12,523,315				330,836,900
Less: interest-bearing loans	277,514,751 (1)					277,514,751
	40,798,834	*12,523,315*				*53,322,149*
Agricultural Commodities Stabilization Accounts	253,604	3,010	7,186			263,800
	41,052,438	*12,526,325*	*7,186*			*53,585,949*

TABLE 4.5

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—*Continued*

		Receipts and other credits		Payments and other charges		
	April 1/2000	External transactions	Internal transactions	External transactions	Internal transactions	March 31/2001
	$	$	$	$	$	$
Canadian Heritage—						
National Archives of Canada— Donations	241,386	26,616			13,405	254,597
National Battlefields Commission— Trust Fund Account	360,865	108,956	21,035			490,856
National Library— Special Operating Account	220,396					220,396
Parks Canada Agency— New Parks and Historic Sites Accounts	1,770,538	1,570,748	10,000,000	7,655,542	4,751,468	934,276
	2,593,185	*1,706,320*	*10,021,035*	*7,655,542*	*4,764,873*	*1,900,125*
Citizenship and Immigration— 50th Anniversary of the Canadian Citizenship Act Celebrations	81,011			76,715		4,296
Environment—						
Endangered Species—Donations	104,112					104,112
Fish Habitat Restoration Account	251,136	221,900		125,142		347,894
	355,248	*221,900*		*125,142*		*452,006*
Finance— Canadian Commercial Bank and Northland Bank Holdback Account	246,223,464					246,223,464
Fisheries and Oceans— Supplementary Fines Fish Account	365,193	414,749		264,931		515,011
Foreign Affairs and International Trade— Canadian Landmine Action Fund	32,033	42,038		58,750		15,321
Governor General— Rideau Hall—Donations		82,500		75,000		7,500
Health— Canadian Institutes of Health Research (previously Medical Research Council)— Donations for Research	1,476,459	3,519,262		3,188,997		1,806,724
Human Resources Development— Canadian Centre for Occupational Health and Safety—Donations	81,021					81,021
Indian Affairs and Northern Development— Environmental Studies Research Fund	134,754		20,437		128,000	27,191
Industry—						
Prime Minister Awards	160,435	201,527		301,153		60,809
National Research Council of Canada— H. L. Holmes Fund	51,424				51,424	
	211,859	*201,527*		*301,153*	*51,424*	*60,809*
National Defence— Corporate sponsorships and donations	(40,300)		40,300			
Natural Resources— Environmental Studies Research Fund	941,165		647,418		700,000	888,583
Privy Council—						
Canadian Centre for Management Development— Donations		13,787				13,787
Canadian Transportation Accident Investigation and Safety Board— Flight Recorder Software Systems Account	201,307	43,738		245,045		

TABLE 4.5

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/2000	Receipts and other credits External transactions	Receipts and other credits Internal transactions	Payments and other charges External transactions	Payments and other charges Internal transactions	March 31/2001
	$	$	$	$	$	$
National Round Table on the Environment and Economy—Donations	197,852	51,044		175,122		73,774
	399,159	*94,782*		*420,167*		*73,774*
Public Works and Government Services—Seized Property Proceeds Account	12,940,175	12,499,528		2,446,526	14,691,355	8,301,822
Solicitor General—Royal Canadian Mounted Police Pipe Band (NCR)	10,500	475			10,975	
Transport—Fines for the Transportation of Dangerous Goods	96,873	37,000				133,873
Total other specified purpose accounts	306,954,237	31,360,193	10,736,376	14,612,923	20,346,627	314,091,256
Total	26,693,352,128	18,763,218,685	1,889,433,149	11,207,320,489	1,309,424,815	34,829,258,658

(1) The opening balance has been adjusted to reclassify an entry of $165 million.

Western Grain Stabilization Account

The purpose of the *Western Grain Stabilization Act* was to protect prairie grain producers from unexpected and large income declines, through the stabilization of returns on the production and sale of wheat, oats, barley, rye, domestic mustard seed, canola, flax seed, triticale, mixed grain, sunflower seed, buckwheat, peas, lentils, favabeans and canary seed as well as any other prescribed seed that was produced in the designated area and was a grain for which a grade has been established and designated as "Canada Western" by regulation under the *Canada Grain Act*.

This account recorded funds which were received from:

- *(a)* levies paid by participating producers— levy rate ranging from 1 percent to 4 percent were applied to a participant's grain sales proceeds not exceeding $60,000 per year;
- *(b)* Government contributions were equal to levies paid by producers plus an additional 2 percent of the participant's eligible grain sales proceeds of all participants on which the levy was paid by participants;
- *(c)* interest on the amount that was standing to the credit of the Account at rates and in accordance with the terms and conditions which were determined by the Minister of Finance; and,
- *(d)* advances from the Consolidated Revenue Fund, pursuant to section 45 of the *Western Grain Stabilization Act* when the balance in the Account was not sufficient for the payment of the stabilization payments and other amounts required to be charged to the Account pursuant to section 44 of the *Western Grain Stabilization Act*.

Treatment of the Account's deficit upon termination of the Western Grain Stabilization Account is subject to the provision of subsection 24(3) of the *Farm Income Protection Act*: "The Governor in Council may, by order, fix the day on which the Western Grain Stabilization Account continued pursuant to subsection (1) shall be closed." The *Western Grain Stabilization Act* has been repealed and replaced by the *Farm Income Protection Act* effective April 1, 1991.

Payments and other charges to outside parties of «nil» (-$38 thousand in 2000) are reported and presented in the Statement of Revenues, Expenditures and Accumulated Deficit. This amount represents recoveries of overpayments to producers when the program was active.

Employment Insurance Account

The *Employment Insurance Act* provides for a compulsory contributory employment insurance program applicable to all employees and employers, with few exceptions.

The Act authorizes that an account be established in the accounts of Canada to be known as the Employment Insurance Account.

The Act provides that the following be credited to the Account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and support measures under Part II of the Act; (c) repayments of overpayments made by the Commission under the Labor Market Development Agreements; (d) amounts for services rendered to other Government departments or agencies, or to the public; (e) amounts provided for any other purpose related to employment insurance and authorized by an appropriation administered by the Canada Employment Insurance Commission; and, (f) interest on the balance of the Account at such rates as the Minister of Finance may authorize.

The Act also provides that the following be charged to the Account: (a) benefits, support measures and financial assistance provided under Part II of the Act; (b) contributions to provinces under the Labour Market Development Agreements; (c) costs of administering the Act including administration costs transferred to provinces; and, (d) interest on advances made by the Minister of Finance.

Employee premium rates for each $100 of insurable earnings were $2.40 from April 1, 2000 to December 31, 2000 and $2.25 from January 1, 2001 to March 31, 2001. Employer premium rates are 1.4 times those for employees. Maximum weekly benefits were $413 for the whole period.

Receipts and other credits from outside parties of $18,732 million ($18,512 million in 2000) are reported as revenues, while payments and other charges to outside parties of $11,185 million ($11,538 million in 2000) are reported as expenditures in the Statement of Revenues, Expenditures and Accumulated Deficit.

Receipts and other credits of $1,862 million ($1,436 million in 2000), and payments and other charges of $1,289 million ($1,311 million in 2000), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Table 4.6 presents a statement of the transactions in the Employment Insurance Account. Notwithstanding the accounting policies of the Government, the data in Table 4.6, except for administration costs, are presented on a cash basis. This method is used to permit a direct reconciliation of data with the accounts of Canada and the data in Table 4.5. For the purpose of presentation in the financial statements of the Government of Canada, adjusting entries have been brought to these accounts in order to conform to the stated accounting policies.

The Employment insurance benefits as reported in Table 4.6 ($11,091 million) differ from the benefits ($11,444 million) reported in the Statement of Revenues, Expenditures and Accumulated Deficit (Section 1 of this volume). The difference is attributed to further adjustments due to the provision for valuation of $197 million and the employment insurance benefits recovery of $156 million through the Income Tax System.

TABLE 4.6

TRANSACTIONS IN THE EMPLOYMENT INSURANCE ACCOUNT

(in millions of dollars)

	2000-2001	1999-2000
RECEIPTS AND OTHER CREDITS—		
Premiums—		
Employers and employees	18,988	18,839
Penalties	41	41
Interest earned	1,565	1,068
	20,594	19,948
PAYMENTS AND OTHER CHARGES—		
Benefits	10,201	10,611
Transfers to the provinces - Part II	890	832
Administration costs	1,289	1,311
Administration cost transferred to provinces	94	95
	12,474	12,849
Net change	8,120	7,099
Balance at beginning of year	27,175	20,076
Balance at end of year	35,295	27,175

Insurance Accounts

For the following Insurance Accounts, receipts and other credits from outside parties of $15.6 thousand ($1.5 thousand in 2000) are reported as revenues, while payments and other charges to outside parties of $7.3 million ($1.2 million in 2000) are reported as expenditures in the Statement of Revenues, Expenditures and Accumulated Deficit.

Receipts and other credits of $17 million ($16 million in 2000), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Investors' Indemnity Account

Section 57 of the *Financial Administration Act* provides for this account, and for the crediting thereto of the sum of $25,000, such further amounts as are appropriated by Parliament for the purpose of this section, and any recovery of losses referred to in section 58 of the Act. This sum was increased to $50,000 by Treasury Board Submission No. 817667 dated December 12, 1991.

Section 58 of the Act states that the Minister may, in accordance with and subject to regulations, pay out of the account, any losses sustained by subscribers for Government securities, who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

Health Insurance Supplementary Account

This account was established pursuant to Vote L16b, *Appropriation Act No. 2, 1973*, to record payments in respect of persons who, through no fault of their own, have lost or been unable to obtain coverage for the insured health services under the *Canada Health Act*, and in accordance with the Federal-Provincial Agreement on Eligibility and Portability. Contributions are made by all provinces to the account in proportion to population and are matched by the Federal Government.

Nuclear Liability Reinsurance Account

This account was established pursuant to sections 16 and 17 of the *Nuclear Liability Act*, to record premiums and to provide for payment of claims arising from accidents at an insured facility.

Ship-Source Oil Pollution Fund

This account was established pursuant to section 702 of the *Canada Shipping Act*, to record levy tonnage payments for oil carried by ships in Canadian waters. Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses, are to be financed out of the Fund.

Other Specified Purpose Accounts

For the following Other Specified Purpose Accounts, receipts and other credits from outside parties of $31 million ($38 million in 2000) are reported as revenues, while payments and other charges to outside parties of $15 million ($44 million in 2000) are reported as expenditures in the Statement of Revenues, Expenditures and Accumulated Deficit.

Receipts and other credits of $11 million ($12 million in 2000), and payments and other charges of $20 million ($2 million in 2000) internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Crop Reinsurance Fund

This Fund, continued in the accounts of Canada pursuant to subsection 13(1) of the *Farm Income Protection Act*, provides insurance to participating provinces for costs they incur in operating various crop insurance schemes. The Crop Reinsurance Fund currently operates under the authority of the *Farm Income Protection Act*.

The revenues of the Fund come from moneys paid by the provinces for the purpose of reinsurance and the expenditures of the Fund are moneys paid to the provinces under the terms of reinsurance agreements. When there is insufficient revenues in the Fund to meet payments, the Minister of Finance may authorise an advance of additional funds to cover these obligations. These advances are recovered without interest from future revenues from the provinces.

Receipts and other credits from outside parties of $13 million ($15 million in 2000) are reported as revenues, while payments and other charges to outside parties of «nil» («nil» in 2000) are reported as expenditures in the Statement of Revenues, Expenditures and Accumulated Deficit.

Agricultural Commodities Stabilization Accounts

The purpose of these accounts was to reduce income loss to producers from market risks through stabilizing prices. Premiums were shared equally by the Government of Canada, the governments of participating provinces and participating producers.

The following accounts are active solely for the collection of accounts receivable as the programs have already terminated:

(a) hogs;

(b) feeder cattle;

(c) slaughter cattle;

(d) feeder calves;

(e) home-raised lambs;

(f) ewe flock;

(g) white pea beans;

(h) kidney/cranberry beans;

(i) other coloured beans;

(j) honey;

(k) onions;

(l) apples; and,

(m) sugar beets.

These accounts are continued in the accounts of Canada pursuant to subsection 16(2) of the *Farm Income Protection Act*. *The Agricultural Stabilization Act*, under which the commodity accounts formerly operated, has been repealed and replaced by the *Farm Income Protection Act* effective April 1, 1991.

National Archives of Canada—Donations

This account was established pursuant to section 10 of the *National Archives Act*, to record monies received for the purposes of the National Archives, by way of donations, bequest or otherwise. Amounts required for the purposes of the *National Archives Act* may be paid out of this account, or out of money appropriated by Parliament for such purposes.

National Battlefields Commission—Trust Fund Account

This account was established at the creation of the National Battlefields Commission for the purpose of acquiring various properties for the development of the park. The monies are received by way of private contributions, from municipal corporations, provincial governments and others, and deposited for the purposes of the Commission, as prescribed for in its incorporation Act. Following the land acquisitions of the Commission, an amount of money remained in the account and increased over a period of years as a result of interest earned, while the Commission was listed in Schedule C of the *Financial Administration Act*, prior to September 1, 1984.

National Library—Special Operating Account

This account was established pursuant to section 14 of the *National Library Act*, which also directed that (a) the account be credited with all monies received for the purpose of the National Library by way of donation, bequest or otherwise and (b) any amounts required for the purpose of the Act may be paid out of the account or out of money appropriated by Parliament for such purposes.

Parks Canada Agency—New Parks and Historic Sites Accounts

This account was established pursuant to the *Parks Canada Agency Act* to record payments to be used to acquire lands or property required to establish any national park, national historic site or other protected heritage area that has not yet attained full operation status, and to make any related contributions.

50th Anniversary of the Canadian Citizenship Act Celebrations

This account was established to record deposits of donations received from the private sector to support celebrations of the 50th anniversary of the *Canadian Citizenship Act*. The funds received will be used to produce educational and promotional material.

Endangered Species—Donations

This account was established to record donations, gifts or bequests received from individuals and organizations to finance various studies related to endangered species.

Fish Habitat Restoration Account

This account was established pursuant to subsection 79(2) of the *Fisheries Act*, for a specified purpose; this purpose being:

Québec: Together with the "Fondation de la faune du Québec" and the Department of Leisure, Fish and Game of Quebec, the restoration of wildlife habitats, notably wetlands, water levels control, acquisition of shorelands, restoration of spawning grounds damaged by encroachment on the St. Lawrence River and release of trout and other fish species in these spawning grounds being restored;

Northwest Territories: To promote the conservation of fish or fish habitat in the waters of/or adjacent to the Northwest Territories. It may include the design, construction or operation of an aquarium at Iqualuit or the funding or conduct of programs approved by the Department of Environment Canada related to sewage waste treatment and disposal in relation to the Northwest Territories; and,

Manitoba: To promote the conservation of fish or fish habitat in or adjacent to the Winnipeg River System.

Canadian Commercial Bank and Northland Bank Holdback Account

This account was established to record the amount held from the recovery of monies received from the winding up of Canadian Commercial Bank and Northland Bank.

During the fiscal year, no claims have been received for potential payments from the holdback.

Supplementary Fines Fish Account

The account was established to record the deposit of monies received from persons declared guilty of offences under the *Fisheries Act*, and fined by courts under paragraph 79(2) (f) of the Act.

Canadian Landmine Action Fund

This account was established to record monies received from the public to support Canadian Mine Action Programs pursuant to the Ottawa Convention agreement which bans the production, use, stockpiling and export of anti-personnel mines.

Rideau Hall Donations

This account was established to record gifts, donations or bequests to Rideau Hall from private organizations and individuals to fund specific initiatives.

Canadian Institutes of Health Research (previously Medical Research Council)—Donations for Research

This account, continued in the accounts of Canada pursuant to section 29 of the *Canadian Institutes of Health Research Act*, records donations and contributions received from organizations and individuals for biomedical research.

Canadian Centre for Occupational Health and Safety—Donations

This account was established pursuant to subsection 6(3) of the *Canadian Centre for Occupational Health and Safety Act*, to record monies, securities or other property received by way of gift, bequest or otherwise, and to disburse such donations at the discretion of the Centre.

Indian Affairs and Northern Development—Environmental Studies Research Fund

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this Act or any other Act of Parliament, should be conducted.

Prime Ministers Awards

This account was established to record amounts deposited by external parties to be used in support of the Prime Minister's Awards for teaching excellence.

H.L. Holmes Fund

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of H. L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H. L. Holmes Award on an annual basis. These awards will provide the opportunity to Post-Doctoral students to study at world famous Graduate Schools or Research Institutes under outstanding research persons.

Corporate Sponsorships and Donations

This account was established by National Defence to administer funds received from various private companies, not for profit corporations, associations, other levels of government, or individuals for the purpose of holding events consistent with the Department's mandate but not funded from its appropriations. The funds received will be used to defray the events' associated expenditures in accordance with Treasury Board policy.

Natural Resources—Environmental Studies Research Fund

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this Act or any other Act of Parliament, should be conducted.

Canadian Centre for Management Development—Donations

This account was established under the authority provided by section 5(h) of the *Canadian Centre for Management Development Act* in order to account for funds provided to the Canadian Centre for Management Development as a gift to further the objects of the Centre.

Flight Recorder Software System Account

This account was established to record cash contributions and expenditures related to a cost sharing agreement with other government safety organizations who have acquired a software system which was developed by the Canadian Transportation Accident Investigation and Safety Board for use in aircraft accident investigations for the purpose of advancing aviation safety.

National Round Table on the Environment and Economy—Donations

This account was established to record payments, grants and donations received from third parties, and expenses associated with National Round Table on the Environment and Economy programs and activities.

Seized Property Proceeds Account

This account was established pursuant to section 13 of the *Seized Property Management Act*, to record the net proceeds received from the disposition of seized and forfeited properties to Her Majesty or fines imposed and also monies received from the government of foreign states pursuant to agreements for the purpose of the Act. The Act also provides that the following be charged to the Account: operating expenses incurred in carrying out the purpose of the Act, amounts paid as a result of claims and repayments of advances from the Minister of Finance, interest on drawdown from Seized Property Working Capital Account and distribution of the proceeds to other Government departments and the Consolidated Revenue Fund.

Royal Canadian Mounted Police Pipe Band (NCR)

This account was established to administer sponsorship funds to support the Royal Canadian Mounted Police Pipe Band.

Fines for the Transportation of Dangerous Goods

This account was established pursuant to the *Transportation of Dangerous Goods Act 1992* and related regulations to record fines levied by courts.

SUPPLEMENTARY STATEMENT

Employment Insurance Account

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Employment Insurance Account have been prepared by management of the Canada Employment Insurance Commission in accordance with the significant accounting policies set out in Note 2 to the financial statements. The integrity and objectivity of the data and the estimates of importance in these financial statements are Management's responsibility.

In support of its responsibility, management has developed and maintains books of account, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the reliability of the financial information, and to ensure that the transactions are in accordance with the *Employment Insurance Act* and Regulations, as well as the *Financial Administration Act* and Regulations.

The Employment Insurance Account's external auditor, the Auditor General of Canada, audits the financial statements and reports to the Minister of Human Resources Development.

The financial statements of the Employment Insurance Account are an integral part of the *Public Accounts of Canada*, which are tabled in Parliament and referred to the Standing Committee on Public Accounts for examination purposes.

ALAN WINBERG
Assistant Deputy Minister
Financial and Administrative Services
Human Resources Development Canada

CLAIRE M. MORRIS
Chairperson of the Canada
Employment Insurance Commision

July 20, 2001

AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES DEVELOPMENT

I have audited the balance sheet of the Employment Insurance Account as at March 31, 2001 and the statement of operations and accumulated surplus for the year then ended. These financial statements are the responsibility of the management of the Canada Employment Insurance Commission. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Employment Insurance Account as at March 31, 2001 and the results of its operations and its cash flows for the year then ended in accordance with the significant accounting policies set out in Note 2 to the financial statements.

I wish to draw your attention to the continuing concerns that I have with the size and the rate of growth of the accumulated surplus. As described in Note 5 to the financial statements, the *Employment Insurance Act* lays out the requirements for setting premiums. Although recent amendments to the Act have suspended these requirements for 2002 and 2003, they remain in effect for the year ended March 31, 2001. The accumulated surplus increased by about $8 billion during the year to $36 billion at March 31, 2001 which is well in excess of $15 billion, the maximum amount considered necessary by the Chief Actuary of Human Resources Development Canada. The Employment Insurance Commission was unable to provide an adequate justification fo the size and the rate of growth of the accumulated surplus. Accordingly, I am unable to conclude that the intent of the *Employment Insurance Act* has been observed in setting the 2001 premium rates.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
July 20, 2001

Employment Insurance Account—*Continued*

BALANCE SHEET AS AT MARCH 31, 2001
(in thousands of dollars)

ASSETS	2001	2000	LIABILITIES	2001	2000
Balance of the account with Receiver General for Canada	35,630,446	27,524,998	Unredeemed warrants	86,812	118,608
Premiums receivable	848,000	836,000	Amounts payable (Note 4)	319,034	265,596
Due from claimants (Note 3 and 11)	399,691	536,359	Accrued benefits (Note 11)	507,672	310,635
				913,518	694,839
			Accumulated surplus (Note 5)	35,964,619	28,202,518
	36,878,137	28,897,357		36,878,137	28,897,357

The accompanying notes and schedule are an integral part of these financial statements.

Approved by:

ALAN WINBERG
Assistant Deputy Minister
Financial and Administrative Services
Human Resources Development Canada

CLAIRE M. MORRIS
Chairperson of the Canada
Employment Insurance Commission

STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 2001
(in thousands of dollars)

	2001	2000
Revenue		
Premiums (Note 6)	18,999,354	18,825,140
Interest on the balance of the account with Receiver General for Canada (Note 7)	1,564,825	1,067,726
Penalties	75,735	74,192
	20,639,914	19,967,058
Expenses		
Benefits and support measures (Note 8 and Schedule)	11,443,868	11,280,005
Administration costs (Note 9)	1,407,995	1,406,067
Provision for bad debts	25,950	55,584
	12,877,813	12,741,656
Surplus for the year	7,762,101	7,225,402
Accumulated surplus at the beginning of the year	28,202,518	20,977,116
Accumulated surplus at the end of the year (Note 5)	35,964,619	28,202,518

The accompanying notes and schedule are an integral part of these financial statements.

Employment Insurance Account—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2001

1. Authority, objective and responsibilities

The Canada Employment Insurance Commission, a departmental corporation named in Schedule II to the *Financial Administration Act*, administers the *Employment Insurance Act* (the Act). The Commission is co-managed by the Government, workers and employers. The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial transactions relating to this objective are reported through the Employment Insurance Account.

The Employment Insurance Account was established in the accounts of Canada by the Act. All amounts received under the Act are deposited in the Consolidated Revenue Fund and credited to the Account. The benefits and the costs of administration of the Act are paid out of the Consolidated Revenue Fund and charged to the Account.

The Minister of National Revenue is responsible for collecting premiums from employers and employees, and for administering and enforcing the provisions of the Act relating to benefit repayments to be received from higher income claimants.

The *Employment Insurance Act*, which came into effect in July 1996, authorizes the Government of Canada to enter into labour market development agreements with each province and territory on the design and delivery of the active employment benefits and support measures contained in the Act. With the exception of Ontario, agreements with all provinces and territories have been entered into and implemented.

Responsibility sharing varies from one agreement to the other. In some cases, the provinces and territories have full responsibility for delivering the active employment benefits and support measures; in others, the agreement provides for a co-management approach with the federal government.

2. Significant accounting policies

The Employment Insurance Account is a component of the Government of Canada reporting entity. In this context, its operations are consolidated with those of the Government and are presented in the financial statements of the Government of Canada. The financial statements of the Employment Insurance Account are also presented in Volume 1 of the *Public Accounts of Canada*.

a) Basis of accounting

Revenues and expenses are recorded on the accrual basis of accounting.

b) Revenue - Premiums

Premiums are based on an estimate of the amount to be collected that relates to the year and include adjustments between actual and estimated premiums of previous years.

c) Expenses - Benefits and support measures

Income benefits (or benefits under Part I of the Act) provide temporary income support to claimants while they look for work. Income benefits represent the amounts paid and to be paid to claimants for the period relating to the financial year, less benefit overpayments established by the Commission during the year.

Employment benefits and support measures (or benefits under Part II of the Act) provide financial assistance, namely grants or contributions, to eligible persons to help them re-integrate into the labour market and to third parties to help them provide employment assistance services to unemployed workers. These expenses include the direct costs, excluding administration costs, of financial and employment assistance programs and related measures provided to eligible persons and third parties. Overpayments established during the year are deducted from these expenses. Part II expenses also include the transfer payments to the provinces and territories for the design and delivery of programs similar to the employment benefits and support measures.

Claimants with higher income levels than those stated in the Act have to repay benefits received. Estimated benefit repayments received or to be received from those claimants are deducted from benefits and support measures.

d) Administration costs

The costs of administering the Act are based on an estimate of costs incurred by the Commission for the Employment Insurance Account and, with the applicable provinces and territories for the labour market development agreements.

e) Asset and liability valuation

The carrying value of the financial assets and liabilities of the Account approximate their fair value at the end of the year.

f) Cash flow statement

It is management's opinion that a cash flow statement for the Account is not necessary since information concerning operating activities, and their effects on the balance of the account with Receiver General for Canada, are readily apparent in the Statement of Operations and Accumulated Surplus. The Account is not involved in any investing or financing activities.

Employment Insurance Account—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2001—*Continued*

3. Due from claimants

	2001	2000
	(in thousands of dollars)	
Benefit overpayments to be received	364,216	374,686
Amounts of penalties to be received	245,015	231,615
	609,231	606,301
Less: allowance for doubtful accounts	285,432	307,957
	323,799	298,344
Estimated benefit repayments to be received from higher income claimants	75,892	238,015
	399,691	536,359

The Commission detects overpayments on claims processed during the current and preceding years. These overpayments are accounted for by reducing the benefit expenses during the year in which they are established. During the year, overpayments totaling $264 million were established ($279 million in 1999-2000).

The Commission may impose penalties on a claimant or an employer when it becomes aware that information they have provided is false or misleading. The Act sets the maximum amounts that may be imposed in these cases. During the year, the Commission imposed penalties totaling $76 million ($74 million in 1999-2000).

During 2000-2001, the Commission recovered $290 million ($295 million in 1999-2000). Uncollectable benefit overpayments and penalties written off during the year amounted to $48 million ($46 million in 1999-2000).

The Commission establishes an allowance for doubtful accounts by aging the balance of the accounts receivable outstanding and by applying varying percentages based on past recovery experience to the aging categories so determined.

4. Amounts payable

	2001	2000
	(in thousands of dollars)	
To Canada		
Employment benefits and support measures	116,603	70,350
Administration costs	114,285	114,371
Amounts paid to provinces related to Labour Market Development Agreements	70,444	61,649
Tax deductions from warrants	10,050	11,763
Recoupments from warrants	5,230	4,272
	316,612	262,405
To provinces		
Recoupments from warrants	1,262	1,637
Quebec tax deductions from warrants	1,160	1,554
	2,422	3,191
	319,034	265,596

5. Accumulated surplus

In accordance with section 66 of the Act, the Employment Insurance Commission sets the premium rate each year, with the approval of the Governor in Council and on the recommendation of the Minister of Human Resources Development and the Minister of Finance. The rate shall, to the extent possible, ensure that there will be enough revenue over a business cycle to pay the amounts authorized to be charged to the Account, while maintaining relatively stable rate levels throughout the business cycle.

As at March 31, 2001, the accumulated surplus of the Employment Insurance Account amounted to $36.0 billion ($28.2 billion as at March 31,2000), an increase of $7.8 billion ($7.2 billion in 1999-2000) over the previous year.

For the following calendar years, premium rates for each $100 of insurable earnings were:

	2001	2000	1999
		(in dollars)	
For employees	2.25	2.40	2.55
For employers (calculated at 1.4 times the employee rate)	3.15	3.36	3.57

Employment Insurance Account—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2001—*Continued*

6. Premiums

Premiums are based on an estimate of insurable earnings for each calendar year. Calculation of insurable earnings is based on a formula using many factors such as the previous calendar year's total insurable earnings, the growth in the number of paid workers and in the average monthly earnings. Although the Commission uses the most recent data and statistics in the calculation, a variation in the estimated insurable earnings may occur. For example, in the calendar year 2000, a variation of one percentage point in insurable earnings would result in a change of $196 million in premiums ($197 million in 1999).

Actual amounts for insurable earnings and premiums for calendar years 2000 and 2001 will be known only when the Canada Customs and Revenue Agency has processed all employer declarations of premiums for these years. An adjustment for the variation between actual and estimated premiums will then be recorded in the accounts. The adjustment recorded in the year for the previous years had the effect of increasing premiums by $144 million (increase of $23 million in 1999-2000).

Employers with qualified wage loss insurance plans are entitled to premium reductions. They are required to share this reduction with their employees. For the calendar year 2000, the total amount of reductions is estimated at $520 million ($485 million in 1999). Actual reductions for the calendar year 1999 were $507 million ($525 million in 1998). Employees insured under a qualified wage loss insurance plan are entitled to allowances because of illness, injury, pregnancy or child care, depending on the plan. These allowances have the effect of reducing the special benefits payable by the Employment Insurance Account to the insured persons.

7. Interest on the balance of the Account with Receiver General for Canada

Pursuant to Section 76 of the Act, the Minister of Finance may authorize the payment of interest on the balance in the Employment Insurance Account in accordance with such terms and conditions and at such rates as the Minister of Finance may establish. The interest shall be credited to the Account and charged to the Consolidated Revenue Fund.

The interest on the daily balance of the account with Receiver General for Canada is calculated daily and is credited to the Account. The interest rate on the balance of the account is equal to ninety percent of the monthly average of tender rates for three-month Treasury Bills for the same month. The interest rates varied from 4.17 percent to 5.14 percent during the year (3.92 percent to 4.65 percent in 1999-2000).

8. Estimated overpayments and underpayments of benefits

The Commission applies a selective rather than universal application of the internal control procedures because of the large number of claimants to be monitored and the need for prompt service. Therefore, the verification of claims is mainly done after claimants have begun to receive benefits.

In order to measure the effectiveness of the benefit payment process, the Commission has a program in place which estimates, through statistical extrapolation, the most likely value of incorrect benefits payouts. For benefits paid during the 12 months ended March 31, 2001, these undetected overpayments and underpayments are estimated to be $424 million and $186 million respectively ($514 million and $137 million for the 12 months ended March 31, 2000). These estimates are used by the Commission to assess the quality of decisions and the need, if any, to improve its systems and practices of processing claims.

There is not a direct link between the overpayments established during the year (as indicated in Note 3) and the estimated overpayments and underpayments of benefits for the same period.

Employment Insurance Account—*Continued*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2001—*Concluded*

9. Administration costs

	2001	2000
	(in thousands of dollars)	
Administration costs by activity		
Employment Insurance Income Benefits	547,947	594,618
Service Delivery Support	347,600	321,470
Corporate services	277,667	235,647
Human Resources Investment	146,369	164,592
	1,319,583	1,316,327
Add: administration costs incurred by provinces and territories	94,679	94,895
Less: recovery of costs for maintaining the social insurance number registry and issuing replacement cards	(6,267)	(5,155)
	1,407,995	1,406,067

The administration costs of the Act are based on an estimate of costs incurred by the Commission during the year. This estimate is based on a formula allocating the expenses between the Department of Human Resources Development and the Employment Insurance Account. The formula takes into consideration the source of funding - from the Employment Insurance Account or from the Consolidated Revenue Fund - in the allocation of expenses. In addition, the administration costs incurred by the provinces and the territories to administer the labour market development agreements are included in the administration costs for the year.

10. Related party transactions

The administration costs include $111 million ($108 million in 1999-2000) charged by Public Works and Government Services Canada for accommodation and rental costs, and $109 million ($104 million in 1999-2000) by the Canada Customs and Revenue Agency for collecting premiums from employers and employees and other related activities. These costs are charged to the Employment Insurance Account based on memorandums of understanding.

The Employment Insurance Account is a component of the Government of Canada reporting entity and is therefore related to all departments, agencies and Crown corporations. The Account enters into transactions with these entities in the normal course of business. For example, as indicated in Note 7, the interest revenue earned on the balance of the account with Receiver General for Canada represents a related party transaction.

11. Subsequent events

Legislative amendments to the *Employment Insurance Act* received Royal Assent on May 10, 2001.

These amendments include the elimination of the intensity rule, which was put in place to discourage repeated use of employment insurance by reducing the benefit rate of frequent claimants. Retroactive to October 1, 2000, all claimants receive at least 55 percent of their average weekly insurable earnings. For 2000-2001, the estimated impact of this amendment resulted in an increase in liabilities and expenses of $112 million.

Benefit repayment provisions (clawback), which discourage higher income claimants from repeatedly collecting benefits, were amended to exempt first-time claimants and those receiving maternity, parental and sickness benefits. In addition, the maximum repayment is now limited to 30 percent of a person's net income in excess of $48,750 (compared to $39,000 in previous years). These measures are retroactive to taxation year 2000. For 2000-2001, the estimated impact of these amendments resulted in a decrease in assets and an increase in expenses of $205 million.

Other amendments include changes to the rules for parents re-entering the workforce (retroactive to October 1, 2000), and alignment of the Employment Insurance Fishing Regulations with the enhanced maternity and parental benefits (retroactive to December 31, 2000). The estimated impact of these latter amendments is insignificant for 2000-2001.

The premium rate-setting process defined in Section 66 of the Act was suspended. For the years 2002 and 2003, the Governor in Council, rather than the Canada Employment Insurance Commission, will set the premium rate while the government undertakes a review of the premium rate-setting process.

12. Reclassification

Some 1999-2000 figures have been reclassified to conform to the current year's presentation.

Employment Insurance Account—*Concluded*

SCHEDULE OF BENEFITS
AND SUPPORT MEASURES
FOR THE YEAR ENDED MARCH 31, 2001
(in thousands of dollars)

	2001	2000
Part I—Income benefits		
Regular	7,409,960	7,543,331
Fishing	264,399	231,921
Worksharing	10,975	10,230
	7,685,334	7,785,482
Special benefits		
Maternity	751,574	722,522
Sickness	591,169	530,361
Parental	495,197	463,633
Adoption	6,725	6,746
	1,844,665	1,723,262
	9,529,999	9,508,744
Part II—Employment benefits and support measures		
Employment benefits		
Skills development	356,713	381,108
Self-employment	75,752	84,493
Job creation partnerships	54,123	72,603
Targeted wage subsidies	38,715	60,224
	525,303	598,428
Support measures		
Employment assistance	259,789	250,929
Labour market partnerships	249,754	284,709
Research and innovation	13,167	10,394
	522,710	546,032
Transfer payments to provinces and territories	890,838	835,851
	1,938,851	1,980,311
Benefits and support measures	11,468,850	11,489,055
Less: benefit repayments received or to be received from higher income claimants	24,982	209,050
	11,443,868	11,280,005

Benefit rates — Income Benefits

Benefits paid represent the lesser of 55 percent of average insurable earnings, or $413 per week. Starting in 2000, the benefit rate can be increased to a maximum of 80 percent of average insurable earnings or $413 per week (75 percent in 1999) for claimants who are in a low-income family with children.

SECTION 5

2000-2001

PUBLIC ACCOUNTS OF CANADA

Accounts Payable, Accruals and Allowances

CONTENTS

Page

Accounts payable and accrued liabilities 5.4
Interest and matured debt 5.12
Allowance for employee benefits 5.12
Allowance for guarantees 5.13

ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES

This section contains information on accounts reported on the Statement of Assets and Liabilities under "Accounts Payable, Accruals and Allowances". The establishment and operation of these accounts is authorized by Parliament in annual appropriation acts and other legislation. In many cases, these accounts represent accounts payable, accruals and allowances set up at year end under the authority granted to the President of the Treasury Board in the *Financial Administration Act*.

Table 5.1 presents the year-end balances of accounts payable, accruals and allowances by category. Chart 5A presents accounts payable, accruals and allowances by category at March 31, while Chart 5B compares accounts payable, accruals and allowances for the last ten fiscal years.

Most tables in this section present the continuity of accounts, by showing the opening and closing balances. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 5.1

ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES

	April 1/2000	March 31/2001
	$	$
Accounts payable and accrued liabilities, Table 5.2	20,551,106,282	25,028,269,107
Interest and matured debt, Table 5.5	8,352,501,885	9,106,971,603
Allowance for employee benefits	7,611,000,000	5,329,535,757
Add: consolidation adjustment[1]	312,787,000	228,449,000
	7,923,787,000	*5,557,984,757*
Allowance for guarantees, Table 5.6	3,920,000,000	3,951,000,000
Total	40,747,395,167	43,644,225,467

[1] Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

CHART 5A

ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES BY CATEGORY AT MARCH 31, 2001

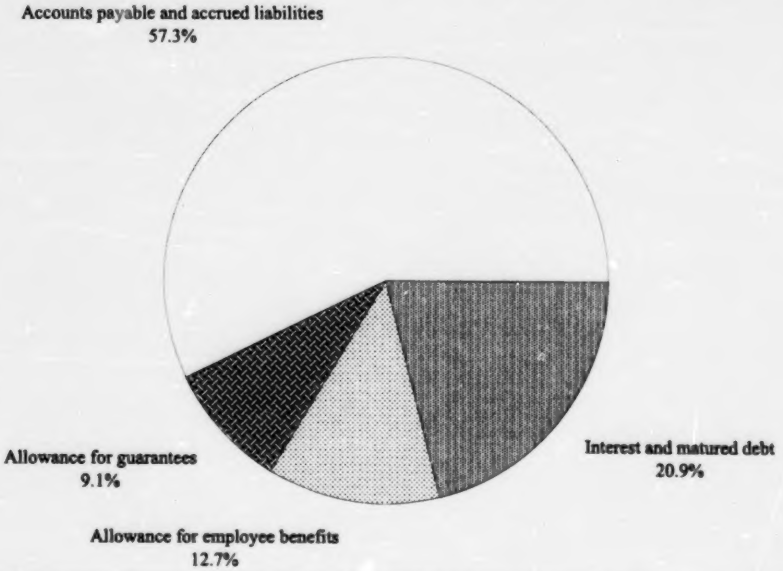
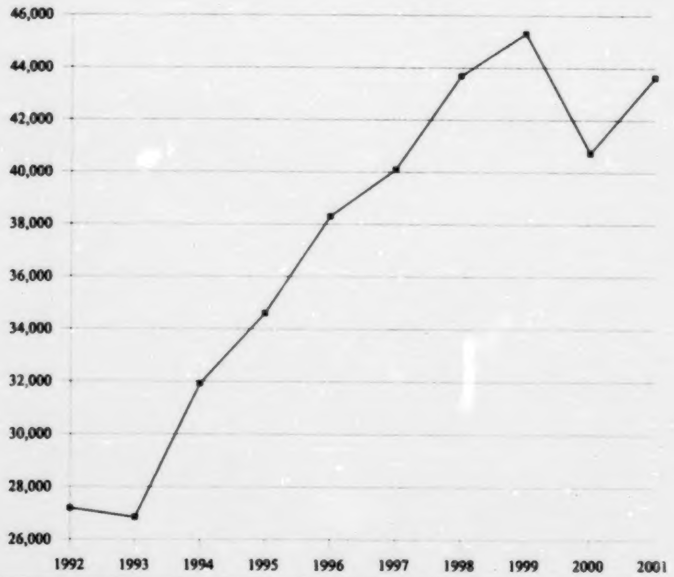


CHART 5B

ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES AT MARCH 31

(in millions of dollars)



Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities includes accounts payable, notes payable to international organizations, the provincial and territorial tax collection agreements account, miscellaneous paylist deductions, deferred revenues, cross-currency swap revaluation account, suspense accounts and other accounts.

Table 5.2 presents a summary of the balances for the accounts in this category of accounts payable, accruals and allowances.

TABLE 5.2

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	April 1/2000	March 31/2001
	$	$
Accounts payable	17,250,290,684	20,059,127,399
Add: consolidation adjustment(1)	817,323,000	718,466,000
	18,067,613,684	*20,777,593,399*
Notes payable to international organizations, Table 5.3	1,402,441,331	981,243,689
Provincial and territorial tax collection agreements account, Table 5.4	1,038,809,630	214,947,553
Miscellaneous paylist deductions	39,687,476	3,674,634
Deferred revenues	421,970,789	2,136,324,629
Cross-currency swap revaluation account	(466,503,134)	866,814,731
Suspense accounts	44,857,006	46,932,035
Other	2,229,500	738,437
Total	20,551,106,282	25,028,269,107

(1) Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

Accounts payable

This account records amounts owing at the year end pursuant to contractual arrangements, or for work performed, goods received, or services rendered, relating to appropriations on which Parliament has imposed annual ceilings, accrued amounts to be paid from appropriations and statutory authorities, and accrued financial obligations of consolidated Crown corporations.

Notes payable to international organizations

Share capital subscriptions, and loans and advances are made to international organizations using cash and/or notes payable that are later presented for encashment according to terms of agreements. These demand notes are non-interest bearing and are non-negotiable. The subscriptions, loans and advances are recorded as assets and details are reported in Table 9.13 (Section 9 of this volume).

Table 5.3 presents the balances and transactions for the individual notes.

TABLE 5.3

NOTES PAYABLE TO INTERNATIONAL ORGANIZATIONS

		Receipts and other credits		Payments and other charges		
	April 1/2000	Note issuances	Revaluation(1)	Note encashments	Revaluation(1)	March 31/2001
	$	$	$	$	$	$
Finance—						
European Bank for Reconstruction and Development	14,786,892	10,672,102	1,641,952	6,424,686		20,676,260
International Development Association	643,529,334	202,333,333		365,726,000		480,136,667
Multilateral Investment Guarantee Agency	4,649,864		407,111			5,056,975
Foreign Affairs and International Trade—						
Canadian International Development Agency—						
Asian Development Bank	19,443,613		1,700,171			21,143,784
Caribbean Development Bank	7,221,153		265,221			7,486,374
Inter-American Development Bank	15,593,208		1,074,706	3,981,549		12,686,365
International financial institutions—						
African Development Fund	246,472,782	40,000,000		286,472,782		
Asian Development Fund	271,852,632	43,064,726		91,482,000		223,435,358
Caribbean Development Bank—Special	37,931,447			1,966,608		35,964,839
Global Environment Facility Trust Fund	93,823,000	37,500,000		15,492,000		115,831,000
Inter-American Development Bank—Fund for Special Operations	8,598,646			4,591,244		4,007,402
International Fund for Agriculture Development	38,538,760	22,836,835		6,556,930		54,818,665
Montreal Protocol Fund		5,498,439		5,498,439		
	697,217,267	*148,900,000*		*412,060,003*		*434,057,264*
Total	1,402,441,331	361,905,435	5,089,161	788,192,238		981,243,689

(1) Notes denominated in foreign currencies are translated into Canadian dollars at the year-end closing rate of exchange.

Provincial and territorial tax collection agreements account

This account records both income taxes collected by the Government of Canada on behalf of provinces and territories pursuant to the *Federal-Provincial Fiscal Arrangements Act* and harmonized sales tax and sales taxes pursuant to the *Excise Tax Act*, and related payments made to them.

Under the *Federal-Provincial Fiscal Arrangements Act*, the Government of Canada is empowered to enter into agreements with provincial and territorial governments, to collect income taxes on their behalf, and to make payments to them with respect to such taxes. Furthermore, under the *Excise Tax Act*, the Government is also empowered to enter into agreements with provincial governments, to collect the harmonized sales tax on their behalf, and to make payments to them with respect to such tax.

The Government of Canada entered into agreements with provinces and territories (excluding Quebec), to collect individual income tax, and, with provinces and territories (excluding Quebec, Ontario and Alberta except for the tax on preferred shares dividends), to collect corporation income tax, and, to pay in equal monthly instalments to such provinces and territories, the estimated revenues to be produced by the respective provincial and territorial taxes. The Government also entered into agreements with the provinces of Nova Scotia, New Brunswick and Newfoundland, to collect the harmonized sales tax on their behalf, and to make payments to them with respect to such tax. Furthermore, the Government also entered into agreements with the First Nations, to collect sales taxes, and to make payments to them with respect to such agreements.

Because the *Public Accounts of Canada* reports information on an April to March fiscal year basis and because tax information is calculated on a calendar year basis, there can be transactions related to several tax years during any given fiscal year. For example, during a fiscal year the Minister of Finance makes current payments, based on estimates, for two calendar years (April to December and January to March). During this period, it is also necessary to make payments or adjustments related to final determinations of tax revenues, rebates and credits for previous tax years.

Table 5.4 presents detailed information of the transactions, accumulated balances and the net position of the revenues collected and the payments made to the provinces and territories on a tax year basis for corporation and personal income taxes as well as for harmonized sales tax and sales taxes.

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT

	April 1/2000	Receipts and other credits	Payments and other charges	March 31/2001
	$	$	$	$
Personal income taxes collected by Canada Customs and Revenue Agency for 1998	32,391,145,135	149,771,453	10,217,539	32,530,699,049
Less: payments to provinces and territories—				
Newfoundland	582,986,362			582,986,362
Prince Edward Island	143,298,946			143,298,946
Nova Scotia	1,080,334,105		311,944	1,080,646,049
New Brunswick	848,733,976			848,733,976
Ontario	16,741,390,663		1,000	16,741,391,663
Manitoba	1,548,899,598			1,548,899,598
Saskatchewan	1,379,208,664			1,379,208,664
Alberta	4,458,871,953	287,244		4,458,584,709
British Columbia	5,650,284,615	59,700	59,700	5,650,284,615
Yukon	36,100,654	403,094		35,697,560
Northwest Territories	65,708,169	483,435	10,341	65,235,075
Nunavut	(4,268,168)		9,939	(4,258,229)
	32,531,549,537	*1,233,473*	*392,924*	*32,530,708,988*
Net collections (overpayments) of personal income taxes for 1998	(140,404,402)	151,004,926	10,610,463	(9,939)
Personal income taxes collected by Canada Customs and Revenue Agency for 1999	35,025,583,000		1,422,971,200	33,602,611,800
Less: payments to provinces and territories—				
Newfoundland	600,054,000		23,476,129	623,530,129
Prince Edward Island	147,696,000	3,540,087		144,155,913
Nova Scotia	1,115,340,395	3,114,161	50,665,546	1,162,891,780
New Brunswick	866,198,000	4,559,866	18,069,473	879,707,607
Ontario	17,245,360,334	2,014,669,825	2,278,649,938	17,509,340,447
Manitoba	1,623,836,000	129,531,584	73,741,156	1,568,045,572
Saskatchewan	1,409,295,000	57,123,837	20,805,524	1,372,976,687
Alberta	4,635,222,243	449,839,966	317,725,324	4,503,107,601
British Columbia	5,779,558,536	85,761,391	56,378,582	5,750,175,727
Yukon	36,415,950	1,228,022	1,405,181	36,593,109
Northwest Territories	62,719,860	9,011,744	1,186,639	54,894,755
Nunavut	15,923,564	3,005,012	3,251,301	16,169,853
First Nations	1,295,000	3,549	769,619	2,061,070
	33,538,914,882	*2,761,389,044*	*2,846,124,412*	*33,623,650,250*
Net collections (overpayments) of personal income taxes for 1999	1,486,668,118	2,761,389,044	4,269,095,612	(21,038,450)
Personal income taxes collected by Canada Customs and Revenue Agency for 2000	6,320,288,000	30,793,073,000	848,433,000	36,264,928,000
Less: payments to provinces and territories—				
Newfoundland	113,196,365	17,753,549	523,665,650	619,108,466
Prince Edward Island	28,890,000		116,674,000	145,564,000
Nova Scotia	222,906,226	15,662,398	1,030,054,660	1,237,298,488
New Brunswick	172,599,083	16,130,142	758,682,161	915,151,102
Ontario	3,386,523,000	298,478	15,530,839,370	18,917,063,892
Manitoba	322,257,000		1,409,597,000	1,731,854,000
Saskatchewan	278,947,230	38,706,904	1,115,251,483	1,355,491,809
Alberta	890,102,962	37,966,820	3,734,036,254	4,586,172,396
British Columbia	1,159,302,493	199,822,570	5,067,247,196	6,026,727,119
Yukon	7,135,951	696,012	30,630,936	37,070,875
Northwest Territories	11,706,148	1,629,027	55,914,301	65,991,422
Nunavut	4,398,174	1,985,009	17,395,468	19,808,633
First Nations	323,750		1,694,841	2,018,591
	6,598,288,382	*330,650,909*	*29,391,683,320*	*35,659,320,793*
Net collections (overpayments) of personal income taxes for 2000	(278,000,382)	31,123,723,909	30,240,116,320	605,607,207

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Continued*

	April 1/2000	Receipts and other credits	Payments and other charges	March 31/2001
	$	$	$	$
Personal income taxes collected by Canada Customs and Revenue Agency for 2001		6,307,658,000	100,308,000	6,207,350,000
Less: payments to provinces and territories—				
Newfoundland		1,277,877	116,784,791	115,506,914
Prince Edward Island			28,287,000	28,287,000
Nova Scotia		3,318,048	244,525,267	241,207,219
New Brunswick		3,056,779	180,195,206	177,138,427
Ontario			3,611,925,000	3,611,925,000
Manitoba			337,167,000	337,167,000
Saskatchewan		13,417,533	233,949,520	220,531,987
Alberta		41,992,853	718,909,853	676,917,000
British Columbia		34,884,456	1,217,290,071	1,182,405,615
Yukon		239,021	6,610,921	6,371,900
Northwest Territories		327,470	12,597,137	12,269,667
Nunavut		374,021	4,202,522	3,828,501
First Nations			350,028	350,028
		98,888,058	*6,712,794,316*	*6,613,906,258*
Net collections (overpayments) of personal income taxes for 2001		6,406,546,058	6,813,102,316	(406,556,258)
Total personal income taxes on hand	**1,068,263,334**	**40,442,663,937**	**41,332,924,711**	**178,002,560**
Corporation income taxes collected by Canada Customs and Revenue Agency for 1997	2,207,857,459	3,887,540		2,211,744,999
Less: payments to provinces and territories—				
Newfoundland	70,851,056			70,851,056
Prince Edward Island	23,474,787			23,474,787
Nova Scotia	158,003,788			158,003,788
New Brunswick	183,666,184			183,666,184
Quebec	10,696,431			10,696,431
Ontario	33,137,772			33,137,772
Manitoba	243,683,195			243,683,195
Saskatchewan	250,402,844			250,402,844
Alberta	12,227,439			12,227,439
British Columbia	1,202,499,908			1,202,499,908
Yukon	9,053,919			9,053,919
Northwest Territories	31,396,853	6,041,717		25,355,136
Nunavut	(2,656,029)	3,315,364		(5,971,393)
	2,226,438,147	*9,357,081*		*2,217,081,066*
Net collections (overpayments) of corporation income taxes for 1997	(18,580,688)	13,244,621		(5,336,067)
Corporation income taxes collected by Canada Customs and Revenue Agency for 1998	2,000,521,034		66,022	2,000,455,012
Less: payments to provinces and territories—				
Newfoundland	81,040,255			81,040,255
Prince Edward Island	18,428,951			18,428,951
Nova Scotia	171,546,436			171,546,436
New Brunswick	167,519,927			167,519,927
Quebec	11,424,918			11,424,918
Ontario	40,059,377			40,059,377
Manitoba	261,723,097			261,723,097
Saskatchewan	249,341,643			249,341,643
Alberta	11,666,935			11,666,935
British Columbia	942,034,595			942,034,595
Yukon	8,566,916			8,566,916
Northwest Territories	35,193,000		1,908,962	37,101,962
	1,998,546,050		*1,908,962*	*2,000,455,012*
Net collections (overpayments) of corporation income taxes for 1998	1,974,984		1,974,984	

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Continued*

	April 1/2000	Receipts and other credits	Payments and other charges	March 31/2001
	$	$	$	$
Corporation income taxes collected by Canada Customs and Revenue Agency for 1999	2,405,324,000	97,430,927	203,395,000	2,299,359,927
Less: payments to provinces and territories—				
Newfoundland	76,959,000	30,347,882	706,540	47,317,658
Prince Edward Island	26,583,000		3,121,422	29,704,422
Nova Scotia	192,563,000		23,646,272	216,209,272
New Brunswick	192,890,000	10,789,912	1,011,391	183,111,479
Quebec			18,694,117	18,694,117
Ontario			56,121,542	56,121,542
Manitoba	254,020,000		85,161,199	339,181,199
Saskatchewan	264,641,000	37,885,774	1,310,120	228,065,346
Alberta		328,261	23,553,113	23,224,852
British Columbia	1,167,636,000	111,849,001	8,110,681	1,063,897,680
Yukon	9,874,000	2,087,437	129,413	7,915,976
Northwest Territories	13,490,374		72,012,362	85,502,736
Nunavut	1,664,626	1,250,978		413,648
	2,200,321,000	*194,539,245*	*293,578,172*	*2,299,359,927*
Net collections (overpayments) of corporation income taxes for 1999	205,003,000	291,970,172	496,973,172	
Corporation income taxes collected by Canada Customs and Revenue Agency for 2000	(31,555,000)	2,796,182,000		2,764,627,000
Less: payments to provinces and territories—				
Newfoundland	7,610,000		97,720,000	105,330,000
Prince Edward Island	2,338,000		29,935,000	32,273,000
Nova Scotia	18,525,333		230,153,000	248,678,333
New Brunswick	16,588,667		199,990,667	216,579,334
Manitoba	25,670,000		326,741,000	352,411,000
Saskatchewan	26,148,000		338,749,000	364,897,000
British Columbia	86,168,000		1,056,609,000	1,142,777,000
Yukon	738,000		9,583,000	10,321,000
Northwest Territories	2,214,000		28,232,000	30,446,000
Nunavut	296,000		3,777,000	4,073,000
	186,296,000		*2,321,489,667*	*2,507,785,667*
Net collections (overpayments) of corporation income taxes for 2000	(217,851,000)	2,796,182,000	2,321,489,667	256,841,333
Corporation income taxes collected by Canada Customs and Revenue Agency for 2001		48,467,000	6,192,000	42,275,000
Less: payments to provinces and territories—				
Newfoundland			7,224,000	7,224,000
Prince Edward Island			3,428,000	3,428,000
Nova Scotia			24,968,000	24,968,000
New Brunswick			18,973,333	18,973,333
Manitoba			33,604,000	33,604,000
Saskatchewan			27,616,000	27,616,000
British Columbia			105,722,000	105,722,000
Yukon			760,000	760,000
Northwest Territories			10,026,000	10,026,000
Nunavut			54,000	54,000
			232,375,333	*232,375,333*
Net collections (overpayments) of corporation income taxes for 2001		48,467,000	238,567,333	(190,100,333)
Total corporation income taxes on hand	**(29,453,704)**	**3,149,863,793**	**3,059,005,156**	**61,404,933**

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Continued*

	April 1/2000	Receipts and other credits	Payments and other charges	March 31/2001
	$	$	$	$
Harmonized sales tax collected by Canada Customs and Revenue Agency for 1997	1,195,397,794	37,372,618		1,232,770,412
Less: payments to provinces and territories—				
Newfoundland	282,787,806		756,266	283,544,072
Nova Scotia	506,467,031		2,911,826	509,378,857
New Brunswick	406,142,957		383,532	406,526,489
	1,195,397,794		*4,051,624*	*1,199,449,418*
Net collections (overpayments) of harmonized sales tax for 1997		37,372,618	4,051,624	33,320,994
Harmonized sales tax collected by Canada Customs and Revenue Agency for 1998	1,650,523,910	272,112	21,752,881	1,629,043,141
Less: payments to provinces and territories—				
Newfoundland	391,124,465	676,885		390,447,580
Nova Scotia	698,615,070		153,112	698,768,182
New Brunswick	560,784,375	1,876,201		558,908,174
	1,650,523,910	*2,553,086*	*153,112*	*1,648,123,936*
Net collections (overpayments) of harmonized sales tax for 1998		2,825,198	21,905,993	(19,080,795)
Harmonized sales tax collected by Canada Customs and Revenue Agency for 1999	1,714,382,186	39,316,344	8,133,000	1,745,565,530
Less: payments to provinces and territories—				
Newfoundland	406,147,040		256,945	406,403,985
Nova Scotia	726,194,515		3,577,463	729,771,978
New Brunswick	582,040,631		534,075	582,574,706
	1,714,382,186		*4,368,483*	*1,718,750,669*
Net collections (overpayments) of harmonized sales tax for 1999		39,316,344	12,501,483	26,814,861
Harmonized sales tax collected by Canada Customs and Revenue Agency for 2000	296,572,711	1,591,977,789	71,580,999	1,816,969,501
Less: payments to provinces and territories—				
Newfoundland	70,199,801	1,595,982	367,261,312	435,865,131
Nova Scotia	125,334,326	10,455,393	695,911,867	810,790,800
New Brunswick	101,038,584	3,554,624	528,804,610	626,288,570
	296,572,711	*15,605,999*	*1,591,977,789*	*1,872,944,501*
Net collections (overpayments) of harmonized sales tax for 2000		1,607,583,788	1,663,558,788	(55,975,000)
Harmonized sales tax collected by Canada Customs and Revenue Agency for 2001		347,064,194	24,313,683	322,750,511
Less: payments to provinces and territories—				
Newfoundland		1,235,948	78,468,756	77,232,808
Nova Scotia		10,174,888	154,206,911	144,032,023
New Brunswick		3,362,847	114,388,527	111,025,680
		14,773,683	*347,064,194*	*332,290,511*
Net collections (overpayments) of harmonized sales tax for 2001		361,837,877	371,377,877	(9,540,000)
Total harmonized sales tax on hand		**2,048,935,825**	**2,073,395,765**	**(24,459,940)**
First Nations Sales Tax Agreements—				
Revenue collected by Canada Customs and Revenue Agency for 1998	554,678			554,678
Less: payments to First Nations	554,678			554,678
Net collections (overpayments) of First Nations Sales Tax Agreements for 1998				

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Concluded*

	April 1/2000	Receipts and other credits	Payments and other charges	March 31/2001
	$	$	$	$
First Nations Sales Tax Agreements—Revenue collected by Canada Customs and Revenue Agency for 1999	1,189,034			1,189,034
Less: payments to First Nations	1,189,034			1,189,034
Net collections (overpayments) of First Nations Sales Tax Agreements for 1999				
First Nations Sales Tax Agreements—Revenue collected by Canada Customs and Revenue Agency for 2000	243,856	1,279,673		1,523,529
Less: payments to First Nations	243,856		1,279,673	1,523,529
Net collections (overpayments) of First Nations Sales Tax Agreements for 2000		1,279,673	1,279,673	
First Nations Sales Tax Agreements—Revenue collected by Canada Customs and Revenue Agency for 2001		285,708		285,708
Less: payments to First Nations			285,708	285,708
Net collections (overpayments) of First Nations Sales Tax Agreements for 2001		285,708	285,708	
Total First Nations Sales Tax Agreements taxes on hand		**1,565,381**	**1,565,381**	
Total	1,038,809,630	45,643,028,936	46,466,891,013	214,947,553

Miscellaneous paylist deductions

Deductions from the salaries and wages of certain employees are credited to this account pending transmittal to related outside organizations.

Deferred revenues

This account records non-tax revenues received before the end of the current fiscal year for which the goods or services are to be delivered or rendered in a subsequent fiscal year. It also includes licence fees received for which access to the radio spectrum is being provided in subsequent years.

Cross-currency swap revaluation account

This account records the unrealized gains or losses due to fluctuations in the foreign exchange value of the cross-currency swaps.

Suspense accounts

Accounts in which transactions are recorded temporarily, pending their ultimate disposition.

Other

Miscellaneous accounts payable and accrued liabilities such as provincial sales tax collected on sales are recorded in this account.

Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued, matured debt, and unamortized premiums, discounts and commissions on unmatured debt.

Table 5.5 presents a summary of the balances for the accounts in this category of accounts payable, accruals and allowances.

TABLE 5.5

INTEREST AND MATURED DEBT

	April 1/2000	March 31/2001
	$	$
Interest due	3,318,794,259	4,550,770,377
Interest accrued	7,192,887,758	6,589,244,930
Matured debt	196,931,431	138,041,036
	10,708,613,448	11,278,056,343
Less: unamortized discounts on Canada bills	50,098,740	65,035,156
unamortized discounts on Treasury bills	1,731,107,977	1,460,048,403
unamortized discounts and premiums on marketable bonds	530,439,733	625,243,156
unamortized commissions on Canada savings and Canada premium bonds	44,465,113	20,758,025
	2,356,111,563	2,171,084,740
Total	8,352,501,885	9,106,971,603

Interest due

Interest due is the interest on the bonded debt, which is due and payable but has not been redeemed by bond holders.

Interest accrued

Interest accrued is the interest accumulated as at March 31 on the bonded debt and certain other liabilities, that is not payable until a future date.

Matured debt

This account records financial obligations represented by certificates of indebtedness issued by the Government, that have become due but that have not been presented for redemption. Unclaimed matured bonds are transferred to non-tax revenues if they remain unredeemed 15 years after the date of call or maturity, whichever is earlier; the minimum time before such a transfer is made is 5 years from the date of maturity.

Unamortized discounts on Canada bills

This account records the portion of the discounts on outstanding Canada bills which has not yet been charged to expenditures. Discounts are amortized to expenditures over the life of the bills.

Unamortized discounts on Treasury bills

This account records the portion of the discounts on outstanding Treasury bills which has not yet been charged to expenditures. Discounts are amortized to expenditures over the life of the bills.

Unamortized discounts and premiums on marketable bonds

This account records the portion of the discounts and premiums on outstanding marketable bonds which has not yet been charged to expenditures. Discounts and premiums are amortized to expenditures over the life of the bonds.

Unamortized commissions on Canada savings and Canada premium bonds

This account records the portion of the commissions on outstanding Canada savings bonds and Canada premium bonds which has not yet been charged to expenditures. Commissions are amortized to expenditures over the life of the bonds.

Allowance for Employee Benefits

This account records allowances for amounts owing for earned and unpaid annual vacation leave and compensation time, for employee benefits payable upon termination of employment and for unsigned pay adjustments.

Allowance for Guarantees

This category of accounts payable, accruals and allowances includes the allowance for loan guarantees and the allowance for borrowings of Crown corporations.

Table 5.6 presents a summary of the balances for the accounts in this category of accounts payable, accruals and allowances.

TABLE 5.6
ALLOWANCE FOR GUARANTEES

	April 1/2000	March 31/2001
	$	$
Allowance for loan guarantees	705,000,000	584,000,000
Allowance for borrowings of Crown corporations—		
Borrowings of agent enterprise Crown corporations	38,640,172,000	41,464,201,000
Less: borrowings expected to be repaid by these enterprise Crown corporations	35,425,172,000	38,097,201,000
	3,215,000,000	*3,367,000,000*
Total	3,920,000,000	3,951,000,000

Allowance for loan guarantees

This account records potential losses on loan guarantees when it is likely that a payment will be made in the future to honour a guarantee and when the amount of the loss can be reasonably estimated.

Allowance for borrowings of Crown corporations

In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent enterprise Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government.

This account reports the borrowings of agent enterprise Crown corporations expected to be repaid by the Government (see Table 9.6 in Section 9 of this volume).

SECTION 6

2000-2001

PUBLIC ACCOUNTS OF CANADA

Interest-Bearing Debt

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INTEREST-BEARING DEBT

This section contains information on the interest-bearing debt of the Government. Interest-bearing debt includes the unmatured debt and pension and other accounts.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges.

Table 6.1 presents the transactions and year-end balances of interest-bearing debt. Chart 6A presents interest-bearing debt by category for the current fiscal year, while Chart 6B compares interest-bearing debt for the last ten fiscal years.

The financial statements of the Canada Pension Plan, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Auditor General's reports thereon, are presented at the end of this section.

A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 6.1

INTEREST-BEARING DEBT

	April 1/2000	Receipts and other credits	Payments and other charges	March 31/2001
	$	$	$	$
Unmatured debt[1]—				
Payable in Canadian currency—				
Marketable bonds, Table 6.2	293,926,643,450	45,650,860,063	44,604,756,000	294,972,747,513
Treasury bills, Table 6.3	99,850,000,000	174,300,000,000	185,450,000,000	88,700,000,000
Canada savings and Canada premium bonds, Table 6.4	26,489,009,901	2,958,862,552	3,348,767,748	26,099,104,705
Non-marketable bonds and notes, Table 6.5	3,552,256,979	2,333,531,378	2,412,150,859	3,473,637,498
	423,817,910,330	*225,243,253,993*	*235,815,674,607*	*413,245,489,716*
Payable in foreign currencies—				
Marketable bonds, Table 6.2	21,412,658,600	1,928,366,398	2,682,959,905	20,658,065,093
Canada bills, Table 6.6	6,007,777,494	31,399,331,095	30,179,459,405	7,227,649,184
Canada notes, Table 6.7	1,052,856,000	662,799,000	135,632,000	1,580,023,000
Euro medium-term notes, Table 6.8	4,115,168,312	185,836,308	608,921,851	3,692,082,769
	32,588,460,406	*34,176,332,801*	*33,606,973,161*	*33,157,820,046*
Total—Unmatured debt	456,406,370,736	259,419,586,794	269,422,647,768	446,403,309,762
Pension and other accounts—				
Public sector pensions, Table 6.13—				
Superannuation accounts	147,109,722,299	16,523,251,585	20,060,760,187	143,572,213,697
Allowance for pension adjustments	(18,764,000,000)	10,402,000,000	6,025,000,000	(14,387,000,000)
	128,345,722,299	*26,925,251,585*	*26,085,760,187*	*129,185,213,697*
Due to Canada Pension Plan, Table 6.25—				
Canada Pension Plan Account	6,217,506,584	24,976,648,007	24,803,629,251	6,390,525,340
Other—				
Government Annuities Account	545,891,115	30,618,974	68,921,125	507,588,964
Confederation Bridge	785,613,204		15,438,639	770,174,565
Pilot Training Program—MILIT-AIR Inc.	703,000,000	37,349,842	31,091,318	709,258,524
Deposit and trust accounts, Table 6.26	1,214,355,629	1,037,585,871	914,494,554	1,337,446,946
Other specified purpose accounts, Table 6.29	3,714,106,194	2,114,172,897	1,899,394,982	3,928,884,109
	6,962,966,142	*3,219,727,584*	*2,929,340,618*	*7,253,353,108*
Total—Pension and other accounts	141,526,195,025	55,121,627,176	53,818,730,056	142,829,092,145
Total	597,932,565,761	314,541,213,970	323,241,377,824	589,232,401,907

[1] This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.12.

CHART 6A

INTEREST-BEARING DEBT BY CATEGORY AT MARCH 31, 2001

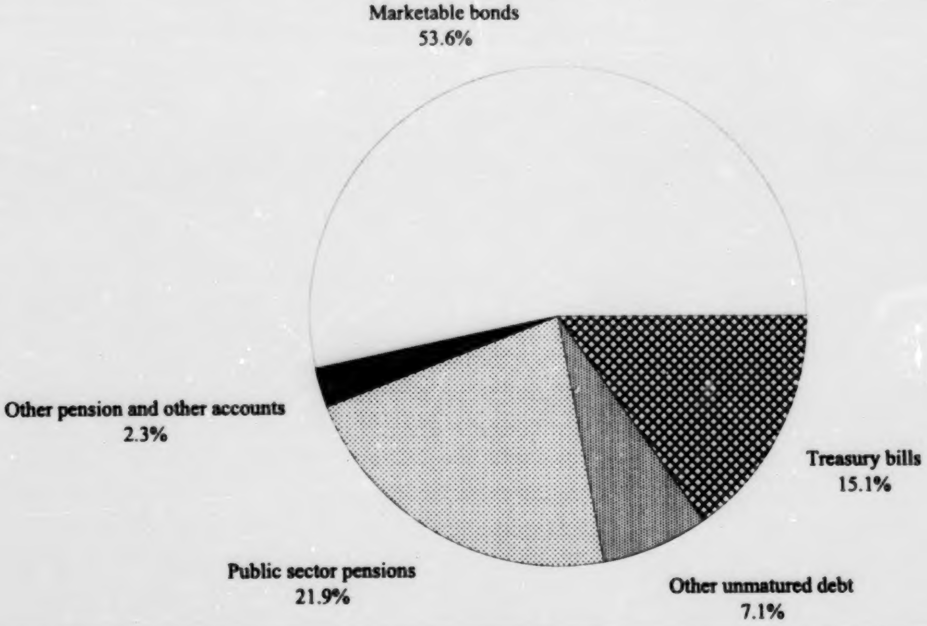
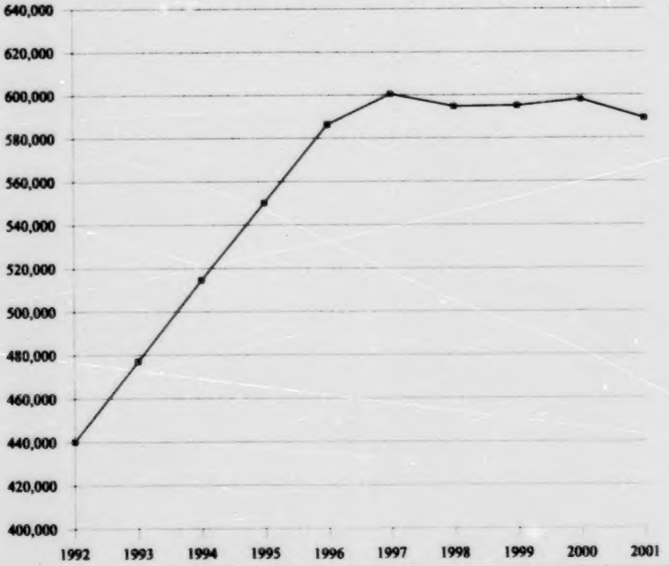


CHART 6B

INTEREST-BEARING DEBT AT MARCH 31
(in millions of dollars)



UNMATURED DEBT

Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due.

The Government's holdings of its own securities have been deducted from unmatured debt, to report the amount of the Government's liabilities to outside parties.

Marketable Bonds

Marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- bought and sold on the open market;
- payable in Canadian or foreign currency;
- subject to call or redemption before maturity;
- fixed dates of maturity;
- interest payable either in coupon or registered form; and,
- face value guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 6.2 presents a summary of the balances and transactions for marketable bonds. Since most of the marketable bonds are not subject to call or redemption before maturity, exceptions only are noted in the table.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2001.

TABLE 6.2

MARKETABLE BONDS

Maturity date	%	Issue date	Series	April 1/2000	Receipts and other credits (1)	Payments and other charges (1)	March 31/2001
				$	$	$	$
Payable in Canadian currency—							
Matured 2000-2001							
2000—May 1	9.75	Feb 1/90-Feb 15/90	A30	1,575,000,000		1,575,000,000	
July 1	10.5	Mar 15/90-Mar 29/90 June 21/90-Aug 1/90	A32	2,900,000,000		2,900,000,000	
July 1	15	July 1/81	J70	175,000,000		175,000,000	
Sept 1	11.5	May 1/90-Nov 1/90	A33	1,200,000,000		1,200,000,000	
Sept 1	7.5	June 1/95-July 4/95 Sept 1/95	A81	7,600,000,000		7,600,000,000	
Dec 1	5	June 15/98-Sept 15/98	WP56	7,000,000,000		7,000,000,000	
Dec 15	9.75	Dec 15/78	J22	500,000,000		500,000,000	
2001—Feb 1	15.75	June 1/81-July 31/81	J66	425,000,000		425,000,000	
Mar 1	10.5	Sept 20/90-Oct 1/90 Dec 15/90-Feb 1/91	A37	3,175,000,000		3,175,000,000	
Mar 1	7.5	Oct 2/95-Dec 1/95 Jan 4/96-Mar 1/96	VR22	9,400,000,000		9,400,000,000	
				33,950,000,000		*33,950,000,000*	
Maturing 2001-2002							
2001—May 1	13	May 1/80-Oct 1/80 Feb 1/81	J42	1,325,000,000			1,325,000,000
June 1	4.5	Dec 15/98-Mar 15/99	WT78	7,000,000,000		1,649,758,000	5,350,242,000
June 1	9.75	Feb 21/91-Mar 1/91 Mar 28/91-May 16/91	A40	3,550,000,000		841,900,000	2,708,100,000
Sept 1	7	June 3/96-July 2/96 Sept 3/96-Dec 2/96	VX99	10,600,000,000			10,600,000,000
Oct 1	9.5	Oct 1/76-Dec 1/76 Apr 1/78-May 15/78 July 1/78	J2	987,387,000		73,810,000	913,577,000
Dec 1	5.25	June 15/99-Sept 15/99	WW08	7,000,000,000			7,000,000,000
Dec 1	9.75	July 1/91-July 18/91 Sept 1/91-Oct 1/91	A45	3,850,000,000			3,850,000,000

TABLE 6.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/2000	Receipts and other credits [1]	Payments and other charges [1]	March 31/2001
				$	$	$	$
2002—Feb 1	8.75	Feb 1/77	J7	213,000,000			213,000,000
Mar 15	15.5	Mar 31/82-May 1/82	J79	350,000,000		10,905,000	339,095,000
				34,875,387,000		*2,576,373,000*	*32,299,014,000*
Maturing 2002-2003							
2002—Apr 1	8.5	Nov 14/91-Dec 15/91 Mar 1/92-May 1/92 July 15/92	A47	5,450,000,000			5,450,000,000
May 1	10	May 1/79-June 1/79 July 15/79	J25	1,842,675,000		11,917,000	1,830,758,000
June 1	5.75	Dec 1/99-Mar 15/2000	XA78	7,200,000,000			7,200,000,000
Sept 1	5.5	Mar 3/97-June 2/97 Sept 2/97-Dec 1/97	WE00	10,200,000,000			10,200,000,000
Dec 1	6	June 15/2000-Sept 15/2000	XC35		7,100,000,000		7,100,000,000
Dec 15	11.25	Dec 15/79-July 1/80 May 15/83	J34	1,316,764,000		94,870,000	1,221,894,000
2003—Feb 1	11.75	Feb 1/80-June 1/80 Aug 1/80-Feb 1/83 Apr 27/83-June 21/83 July 12/83	J35	2,402,300,000		308,498,000	2,093,802,000
				28,411,739,000	*7,100,000,000*	*415,285,000*	*35,096,454,000*
Maturing 2003-2004							
2003—June 1	7.25	Sept 25/92-Oct 26/92 Nov 20/92-Jan 18/93 Feb 15/93	A57	6,900,000,000			6,900,000,000
June 1	5.75	Nov 24/2000-Mar 16/2001	XE90		7,000,000,000		7,000,000,000
Sept 1	5.25	Mar 2/98-June 1/98 Sept 1/98-Dec 1/98	WN09	9,700,000,000			9,700,000,000
Oct 1	9.5	Aug 15/78-Oct 1/78	J18	558,907,000			558,907,000
Dec 1	7.5	May 21/93-July 1/93 Aug 16/93-Sept 28/93 Nov 15/93	A61	8,800,000,000			8,800,000,000
2004—Feb 1	10.25	Feb 1/79-Mar 15/79 Mar 21/79-Aug 15/79	J24	1,976,867,000		95,000,000	1,881,867,000
				27,935,774,000	*7,000,000,000*	*95,000,000*	*34,840,774,000*
Maturing 2004-2005							
2004—June 1	13.5	Apr 1/84-May 1/84	H22	541,000,000			541,000,000
June 1	6.5	Jan 14/94-Feb 15/94 Apr 1/94-May 15/94	A72	7,900,000,000			7,900,000,000
Sept 1	5	Mar 1/99-June 1/99 Aug 16/99-Oct 1/99	WU42	10,850,000,000			10,850,000,000
Oct 1	10.5	Oct 1/79-Dec 15/87	J30	710,892,000		125,306,000	585,586,000
Dec 1	9	July 15/94-Aug 15/94 Nov 15/94-Feb 15/95	A75	7,700,000,000			7,700,000,000
2005—Mar 1	12	Oct 15/83-Nov 8/83 Dec 15/83-Feb 1/84 Feb 21/84-Dec 15/84	H9	1,312,925,000		255,856,000	1,057,069,000
				29,014,817,000		*381,162,000*	*28,633,655,000*
Maturing 2005-2006							
2005—Sept 1	12.25	Aug 1/83-Sept 1/83 Sept 27/83-Apr 10/85	H6	1,080,355,000		15,000,000	1,065,355,000
Sept 1	6	Nov 15/99-Feb 15/2000 May 15/2000-Aug 15/2000	WY63	5,600,000,000	5,500,000,000		11,100,000,000
Dec 1	8.75	Apr 3/95-May 15/95 Aug 15/95-Nov 15/95	A79	8,000,000,000			8,000,000,000
2006—Mar 1	12.5	Mar 13/84-Nov 14/84 Mar 19/85	H18	975,000,000		349,024,000	625,976,000
				15,655,355,000	*5,500,000,000*	*364,024,000*	*20,791,331,000*

TABLE 6.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/2000	Receipts and other credits [1]	Payments and other charges [1]	March 31/2001
				$	$	$	$
Maturing 2006-2007							
2006—Sept 1	5.75	Nov 14/2000-Feb 12/2001	XD18		5,000,000,000		5,000,000,000
Oct 1	14	June 1/84-July 11/84					
		Aug 1/84	H26	985,000,000		26,900,000	958,100,000
Dec 1	7	Feb 15/96-Mar 29/96					
		May 15/96-Aug 15/96	VU50	9,100,000,000			9,100,000,000
2007—Mar 1	13.75	June 19/84	H30	325,000,000		6,450,000	318,550,000
				10,410,000,000	*5,000,000,000*	*33,350,000*	*15,376,650,000*
Maturing 2007-2008							
2007—June 1	7.25	Oct 1/96-Nov 15/96					
		Feb 17/97-May 15/97	WB60	9,500,000,000			9,500,000,000
Oct 1	13	Aug 22/84-Sept 12/84	H36	700,000,000		89,259,000	610,741,000
2008—Mar 1	12.75	Oct 1/84-Oct 24/84	H41	750,000,000			750,000,000
				10,950,000,000		*89,259,000*	*10,860,741,000*
Maturing 2008-2009							
2008—June 1	6	Aug 15/97-Nov 17/97					
		Feb 16/98-May 15/98	WH31	9,200,000,000			9,200,000,000
June 1	10	Dec 15/85-Sept 1/87					
		Feb 1/88-Apr 14/88					
		June 1/88-July 21/88					
		Oct 15/88-Dec 15/88					
		Feb 23/89-June 1/89	H74	3,257,854,000			3,257,854,000
Oct 1	11.75	Feb 1/85-May 1/85	H52	644,753,000		16,796,000	627,957,000
2009—Mar 1	11.5	May 22/85	H58	400,000,000			400,000,000
				13,502,607,000		*16,796,000*	*13,485,811,000*
Maturing 2009-2010							
2009—June 1	5.5	Aug 17/98-Nov 16/98					
		Feb 15/99-May 17/99	WR13	9,400,000,000			9,400,000,000
June 1	11	Oct 1/85-Oct 23/85					
		Oct 15/87	H68	672,831,000			672,831,000
Oct 1	10.75	June 12/85-July 1/85					
		Sept 1/85-Sept 1/88	H63	1,077,311,000		321,800,000	755,511,000
2010—Mar 1	9.75	Mar 15/86	H79	300,000,000			300,000,000
				11,450,142,000		*321,800,000*	*11,128,342,000*
Maturing 2010-2011							
2010—June 1	9.5	Apr 10/86-July 1/87					
		July 1/89-Aug 10/89					
		Oct 1/89-Dec 15/89					
		Feb 1/90	H81	2,474,254,000			2,474,254,000
June 1	5.5	Aug 2/99-Nov 1/99					
		Feb 1/2000-Mar 20/2000	WX80	10,400,000,000			10,400,000,000
Oct 1	8.75	Apr 28/86	H85	251,543,000		67,730,000	183,813,000
2011—Mar 1	9	July 3/86-Sept 2/86					
		Oct 23/86-Dec 15/86					
		May 1/87-Mar 15/88	H87	1,792,314,000		536,040,000	1,256,274,000
				14,918,111,000		*603,770,000*	*14,314,341,000*
Maturing 2011-2012							
2011—June 1	8.5	Feb 19/87-Mar 15/87	H98	679,140,000		9,750,000	669,390,000
June 1	6	May 1/2000-Aug 1/2000					
		Oct 30/2000-Jan 29/2001	XB51		10,100,000,000		10,100,000,000
				679,140,000	*10,100,000,000*	*9,750,000*	*10,769,390,000*
Maturing 2013-2014							
2014—Mar 15	10.25	Mar 15/89-Mar 30/89					
		Mar 15/90-July 1/90					
		Aug 1/90-Feb 21/91	A23	3,150,000,000		25,000,000	3,125,000,000
Maturing 2015-2016							
2015—June 1	11.25	May 1/90-May 31/90					
		Oct 1/90-Nov 15/90	A34	2,350,000,000		22,884,000	2,327,116,000

TABLE 6.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/2000	Receipts and other credits (1)	Payments and other charges (1)	March 31/2001
				$	$	$	$
Maturing 2019-2020							
2019—Dec 31	10.186	Mar 23/90	M1	8,436,324			8,436,324
Maturing 2020-2021							
2021—Mar 15	10.5	Dec 15/90-Jan 9/91 Feb 1/91	A39	1,800,000,000		3,000,000	1,797,000,000
Maturing 2021-2022							
2021—June 1	9.75	May 9/91-June 1/91 July 1/91-Aug 1/91 Sept 1/91-Oct 17/91	A43	4,650,000,000		214,754,000	4,435,246,000
Dec 1	4.25 (2)	Dec 10/91-Oct 14/92 May 1/93-Dec 1/93 Feb 22/94-June 21/94 Sept 15/94-Dec 15/94 Feb 2/95-May 8/95 Aug 4/95	L25	5,903,256,377	147,244,054		6,050,500,431
				10,553,256,377	*147,244,054*	*214,754,000*	*10,485,746,431*
Maturing 2022-2023							
2022—June 1	9.25	Dec 15/91-Jan 3/92 May 15/92	A49	2,550,000,000		151,000,000	2,399,000,000
Maturing 2023-2024							
2023—June 1	8	Aug 17/92-Feb 1/93 Apr 1/93-July 26/93 Oct 15/93-Feb 1/94 May 2/94	A55	8,200,000,000			8,200,000,000
Maturing 2025-2026							
2025—June 1	9	Aug 2/94-Nov 1/94 Feb 1/95-May 1/95 Aug 1/95-Nov 1/95 Feb 1/96	A76	8,900,000,000			8,900,000,000
Maturing 2026-2027							
2026—Dec 1	4.25 (2)	Dec 7/95-Mar 6/96 June 6/96-Sept 6/96 Dec 6/96-Mar 12/97 June 9/97-Sept 8/97 Dec 8/97-Mar 9/98 June 8/98-Sept 8/98 Dec 7/98	VS05	5,665,005,918	141,301,408		5,806,307,326
Maturing 2027-2028							
2027—June 1	8	May 1/96-Aug 1/96 Nov 1/96-Feb 3/97 May 1/97-Aug 1/97 Nov 3/97	VW17	9,600,000,000			9,600,000,000
Maturing 2029-2030							
2029—June 1	5.75	Feb 2/98-May 1/98 Nov 2/98-May 3/99 Oct 15/99-Apr 24/2000 Oct 16/2000	WL43	8,200,000,000	3,800,000,000		12,000,000,000

TABLE 6.2

MARKETABLE BONDS—*Concluded*

Maturity date	%	Issue date	Series	April 1/2000	Receipts and other credits [1]	Payments and other charges [1]	March 31/2001
				$	$	$	$
Maturing 2031-2032							
2031—Dec 1	4 [2]	Mar 8/99-June 8/99 Sept 7/99-Dec 6/99 Mar 6/2000-June 5/2000 Sept 5/2000-Dec 11/2000 Mar 5/2001	WV25	1,711,132,831	1,530,764,601		3,241,897,432
				294,440,903,450	40,319,310,063	39,273,207,000	295,487,006,513
Less: Government's holdings				514,260,000	5,331,550,000	5,331,549,000	514,259,000
Total marketable bonds (Canadian currency)				293,926,643,450	45,650,860,063	44,604,756,000	294,972,747,513
Payable in foreign currencies—							
2000—May 30	6.5	**May 30/95**		2,174,100,000		2,174,100,000	
2001—May 30	6.5	**May 30/96**		1,449,400,000	126,900,000		1,576,300,000
2002—July 15	6.125	**July 15/97**		1,449,400,000	126,900,000		1,576,300,000
2003—Feb 19	5.625	**Feb 19/98**		2,898,800,000	253,800,000		3,152,600,000
2003—June 30 [3]	9.5	**Feb 5/2001**			151,947,438		151,947,438
2004—Nov 30	6.375	**Nov 30/99**		2,898,800,000	253,800,000		3,152,600,000
2005—July 21	6.375	**July 21/95**		2,174,100,000	190,350,000		2,364,450,000
2006—Aug 28	6.75	**Aug 28/96**		1,449,400,000	126,900,000		1,576,300,000
2007—Oct 3	[4]	**Oct 3/97**		462,358,600	40,481,100		502,839,700
2008—July 7	4.875	**July 7/98**		2,832,800,000		2,901,696	2,829,898,304
2008—Nov 5	[4]	**Nov 5/98**		3,623,500,000	317,250,000		3,940,750,000
2010—Jan 15 [3]	8.6	**Feb 5/2001**			248,889,889		248,889,889
2016—Dec 15 [3]	8.25	**Feb 5/2001**			60,284,017		60,284,017
2018—June 30 [3]	9.7	**Feb 5/2001**			25,346,904		25,346,904
2019—June 1 [3]	8.8	**Feb 5/2001**			5,517,050		5,517,050
				21,412,658,600	1,928,366,398	2,177,001,696	21,164,023,302
Less: Government's holdings and securities held for the retirement of unmatured debt[5]						505,958,209	505,958,209
Total marketable bonds (foreign currencies)				21,412,658,600	1,928,366,398	2,682,959,905	20,658,065,093
Total				315,339,302,050	47,579,226,461	47,287,715,905	315,630,812,606

[1] This column includes the translation of marketable bonds payable in foreign currencies to Canadian dollars using the closing rates of exchange at March 31.

[2] The rate of return of this issue is linked to the Consumer Price Index for Canada.

[3] Assumed by the Government of Canada on February 5, 2001 upon the dissolution of Petro Canada Limited.

[4] The rate of interest was variable throughout the year.

[5] These securities were assumed by the Government of Canada on February 5, 2001 upon the dissolution of Petro Canada Limited. These are presented as a deduction from the foreign currency unmatured debt since they are held specifically for the repayment of the corresponding liabilities assumed upon the dissolution of the Corporation. They include an amount of $134 million in government's holdings.

Treasury Bills

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay sums of money on given dates, and have the following characteristics:

- issued at a discount in lieu of interest payments;
- issued in Canadian currency only;
- issued every 2 weeks;
- common terms: 3 months, 6 months and 12 months;
- transferable; and,
- bought and sold on the open market.

The balance at March 31, 2001 consists of $4,000 million in odd issue bills; $27,800 million in three-month bills; $20,000 million in six-month bills; and, $36,900 million in 364-day bills.

Table 6.3 presents a monthly summary of Treasury bill issues and redemptions.

TABLE 6.3

TREASURY BILLS

(in millions of dollars)

	Issues				Redemptions				
	3 month bills	6 month bills	Other bills	Total	3 month bills	6 month bills	Other bills	Total	Net change
April, 2000	7,200	3,300	3,300	13,800	7,400	3,400	10,250	21,050	(7,250)
May	6,000	3,000	3,000	12,000	7,600	3,200	2,900	13,700	(1,700)
June	5,800	2,600	2,600	11,000	8,200	3,100	3,300	14,600	(3,600)
July	5,800	2,600	2,600	11,000	8,000	3,500	3,700	15,200	(4,200)
August	9,900	4,300	9,300	23,500	9,400	7,200	4,000	20,600	2,900
September	6,400	2,800	2,800	12,000	5,800	3,500	8,900	18,200	(6,200)
October	6,400	2,800	2,800	12,000	5,800	3,100	3,400	12,300	(300)
November	6,400	2,800	2,800	12,000	6,400	2,800	3,200	12,400	(400)
December	6,400	2,800	2,800	12,000	6,700	2,600	3,100	12,400	(400)
January, 2001	7,300	3,100	3,100	13,500	6,400	2,700	3,500	12,600	900
February	8,200	3,400	3,400	15,000	6,400	2,900	3,600	12,900	2,100
March	12,300	5,100	9,100	26,500	9,600	2,800	7,100	19,500	7,000
	88,100	38,600	47,600	174,300	87,700	40,800	56,950	185,450	(11,150)
Balance at April 1, 2000									99,850
Balance at March 31, 2001									88,700

Canada Savings and Canada Premium Bonds

Canada savings and Canada premium bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- issued to Canadian residents;
- issued in Canadian currency only;
- registered in the name of the holder;
- fixed dates of maturity;
- not marketable;
- not subject to call before maturity;
- term to maturity of seven years or more;
- Canada savings bonds are redeemable on demand by the holder, with accrued interest calculated to the end of the previous month (no interest is paid if redeemed during the first 3 months following the date of issue); and,
- Canada premium bonds are redeemable in full or partially on any annual anniversary of the issue date and during the 30 days thereafter by the holder, with accrued interest if applicable.

Table 6.4 presents a summary of the balances and transactions for Canada savings and Canada premium bonds.

TABLE 6.4

CANADA SAVINGS AND CANADA PREMIUM BONDS

Maturity date	%	Issue date	Series	April 1/2000	Receipts and other credits	Payments and other charges	March 31/2001
				$	$	$	$
Canada Savings Bonds—							
2001—Nov 1	5.25-5.5	1989-90	S44	1,941,961,812		180,215,550	1,761,746,262
2002—Nov 1	5.25-5.5	1990-91	S45	1,771,096,610		152,422,866	1,618,673,744
2003—Nov 1	5.25-5.5	1991-92	S46	2,525,724,740		222,579,672	2,303,145,068
2004—Nov 1	5.25-5.5	1992-93	S47	2,931,005,556		255,250,656	2,675,754,900
2005—Nov 1	5.25-5.5	1993-94	S48	1,785,795,865		153,462,071	1,632,333,794
2006—Nov 1	5.25-5.5	1994-95	S49	2,673,183,388		281,602,401	2,391,580,987
2007—Nov 1	4.4-5.2	1995-96	S50	1,751,732,795		258,158,351	1,493,574,444
2008—Nov 1	6-6.5	1996-97	S51	2,811,228,898		183,837,901	2,627,390,997
2007—Nov 1	5-5.25	1997-98	S52	2,928,182,934		276,002,542	2,652,180,392
2007—Dec 1	5-5.25	1997-98	S53	15,854,797		1,483,031	14,371,766
2008—Nov 1	4.4-5.2	1998-99	S54	1,300,802,741		248,212,333	1,052,590,408
2008—Dec 1	4.4-5.2	1998-99	S55	85,578,216		9,311,140	76,267,076
2009—Jan 1	4.4-5.2	1998-99	S56	17,310,506		2,908,701	14,401,805
2009—Feb 1	4.4-5.2	1998-99	S57	10,635,623		1,250,203	9,385,420
2009—Mar 1	3.85-5.2	1998-99	S58	21,042,472		4,935,436	16,107,036
2009—Apr 1	4.6-5.2	1999-2000	S59	16,841,264		1,130,759	15,710,505
2009—Nov 1	4.4-5.2	1999-2000	S60(1)	1,116,419,946		393,668,704	722,751,242
2009—Dec 1	4.4-5.2	1999-2000	S61	85,442,471		20,571,036	64,871,435
2010—Jan 1	4.4-5.2	1999-2000	S62	31,644,902		9,467,273	22,177,629
2010—Feb 1	4.4-5.2	1999-2000	S63	21,558,530		6,383,110	15,175,420
2010—Mar 1	3.85-5.2	1999-2000	S64	32,215,613		5,724,185	26,491,428
2010—Apr 1	4.6-5.2	1999-2000	S65	70,000	31,378,810		31,448,810
2010—Nov 1	4.85	2000-2001	S66(1)		846,356,353		846,356,353
2010—Dec 1	4.85	2000-2001	S67		53,523,187		53,523,187
2011—Jan 1	4.85	2000-2001	S68		31,043,026		31,043,026
2011—Feb 1	4.4	2000-2001	S69		29,103,992		29,103,992
2011—Mar 1	3.85	2000-2001	S70		14,355,206		14,355,206
2011—Apr 1	3.65	2000-2001	S71		32,100		32,100
				23,875,329,679	*1,005,792,674*	*2,668,577,921*	*22,212,544,432*

TABLE 6.4

CANADA SAVINGS AND CANADA PREMIUM BONDS—*Concluded*

Maturity date	%	Issue date	Series	April 1/2000	Receipts and other credits	Payments and other charges	March 31/2001
				$	$	$	$
Canada Premium Bonds—							
2007—Mar 1	6-6.25	1997-98	P1	82,430,066		2,399,826	80,030,240
2008—Mar 1	4.35-4.75	1997-98	P2	23,475,683		4,054,212	19,421,471
2008—Nov 1	4.75-5	1998-99	P3	1,645,491,673		264,469,576	1,381,022,097
2008—Dec 1	4.25-4.5	1998-99	P4	136,195,055		13,627,051	122,568,004
2009—Jan 1	4.25-4.5	1998-99	P5	28,214,701		3,498,066	24,716,635
2009—Feb 1	4.25-4.75	1998-99	P6	24,662,258		2,652,109	22,010,149
2009—Mar 1	4.5-5	1998-99	P7	79,444,541		7,958,724	71,485,817
2009—Apr 1	4.75	1999-2000	P8	91,541,370		26,567,360	64,974,010
2009—Nov 1	5-5.4	1999-2000	P9	582,080,064		94,590,065	487,489,999
2009—Dec 1	5-5.4	1999-2000	P10	160,553,787		19,860,743	140,693,044
2010—Jan 1	5-5.4	1999-2000	P11	48,350,250		4,755,791	43,594,459
2010—Feb 1	5-5.5	1999-2000	P12	39,030,158		2,135,210	36,894,948
2010—Mar 1	5.25-5.75	1999-2000	P13	81,928,187	1,373,563		83,301,750
2010—Apr 1	5.25	1999-2000	P14	188,600	119,605,634		119,794,234
2010—Nov 1	5.5	2000-2001	P15		710,980,098		710,980,098
2010—Dec 1	5.5	2000-2001	P16		141,798,431		141,798,431
2011—Jan 1	5.5	2000-2001	P17		180,166,574		180,166,574
2011—Feb 1	5.25	2000-2001	P18		433,435,356		433,435,356
2011—Mar 1	4.35	2000-2001	P19		39,498,022		39,498,022
2011—Apr 1	4.35	2000-2001	P20		124,700		124,700
				3,023,586,393	*1,626,982,378*	*446,568,733*	*4,204,000,038*
				26,898,916,072	2,632,775,052	3,115,146,654	26,416,544,470
Less: Government's holdings—							
Canada savings bonds held on account of employees				3,671		94	3,765
Canada savings bonds held on account of the Payroll Savings Plan				242,601,500	326,087,500	194,009,000	110,523,000
Consolidation adjustment[2]				167,301,000		39,612,000	206,913,000
				409,906,171	*326,087,500*	*233,621,094*	*317,439,765*
Total				26,489,009,901	2,958,862,552	3,348,767,748	26,099,104,705

[1] Includes bonds related to Government's participation in the Canada savings bonds Payroll Savings Plan.

[2] Additional information on consolidated Crown corporations is provided in Section 4 of this volume.

Non-Marketable Bonds and Notes

Non-marketable bonds and notes are interest-bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan (CPP) Investment Fund or to the Canada Health and Social Transfer (CHST) Supplement Trust for Health Care or to the Medical Equipment Trust (MET). They have the following characteristics:

- — not negotiable;
- — not transferable;
- — not assignable;
- — issued in Canadian currency only;
- — term to maturity of 20 years or less for the CPP bonds and 3 years or less for the CHST or MET notes;
- — interest payable semi-annually; and,
- — redeemable at face value plus accrued interest.

Table 6.5 presents a summary of the balances and transactions for these non-marketable bonds and notes.

TABLE 6.5

NON-MARKETABLE BONDS AND NOTES

	April 1/2000	Receipts and other credits	Payments and other charges	March 31/2001
	$	$	$	$
Canada Pension Plan Investment Fund—				
Matured 2000-2001	22,971,000	1,300,000,000	1,322,971,000	
Maturing 2001-2002	17,622,000			17,622,000
2002-2003	17,414,000			17,414,000
2003-2004	17,259,000			17,259,000
2004-2005	16,661,000			16,661,000
2005-2006	239,955,000			239,955,000
2006-2007	1,352,282,000			1,352,282,000
2007-2008	699,981,000			699,981,000
2008-2009	519,360,000			519,360,000
2009-2010	71,112,000			71,112,000
2010-2011	425,010,000			425,010,000
2011-2012	15,763,000			15,763,000
2012-2013	11,118,000			11,118,000
	3,426,508,000	*1,300,000,000*	*1,322,971,000*	*3,403,537,000*
Canada Health and Social Transfer Supplement Trust for Health Care—				
Maturing 2001-2002	125,748,979		121,073,538	4,675,441
Maturing 2003-2004		33,531,378	28,888,049	4,643,329
	125,748,979	*33,531,378*	*149,961,587*	*9,318,770*
Medical Equipment Trust—				
Maturing 2001-2002		1,000,000,000	939,218,272	60,781,728
Total	3,552,256,979	2,333,531,378	2,412,150,859	3,473,637,498

Canada Bills

Canada bills are short-term certificates of indebtedness issued by the Government of Canada in the United States money market under the Government's foreign currency borrowing program. Canada bills provide Canada with an additional source of short-term US funds and have the following characteristics:

- — issued at a discount in lieu of interest payments;
- — term to maturity of not more than 270 days;
- — transferable; and,
- — bought and sold on the open market.

The year-end balance of Canada bills payable in US dollars was translated into Canadian dollars using the closing rate of exchange at March 31, 2001.

Table 6.6 presents a monthly summary of Canada bill issues and redemptions.

TABLE 6.6
CANADA BILLS

	Issues	Redemptions	Net change
	$	$	$
April, 2000	2,166,773,500	2,599,523,540	(432,750,040)
May	2,691,517,834	2,089,986,156	601,531,678
June	3,663,568,090	3,917,682,071	(254,113,981)
July	2,157,083,203	2,592,079,991	(434,996,788)
August	2,047,957,182	2,413,553,454	(365,596,272)
September	2,517,908,940	3,027,173,136	(509,264,196)
October	2,278,428,314	2,105,883,594	172,544,720
November	1,989,450,051	1,787,697,465	201,752,586
December	2,860,841,235	2,087,869,783	772,971,452
January, 2001	3,165,952,573	2,698,209,956	467,742,617
February	2,092,347,258	2,186,171,722	(93,824,464)
March	3,597,950,568	2,673,628,537	924,322,031
	31,229,778,748	30,179,459,405	1,050,319,343
Balance at April 1, 2000			6,007,777,494
Balance before revaluation			7,058,096,837
Exchange valuation adjustment at March 31, 2001			169,552,347
Balance at March 31, 2001			7,227,649,184

Canada Notes

Canada notes are issued by the Government of Canada under the Government's foreign currency borrowing program. Canada notes provide Canada with an additional source of medium-term foreign funds.

The year-end balances of Canada notes were translated into Canadian dollars using the closing rate of exchange of the appropriate currency at March 31, 2001.

Table 6.7 presents a summary of the balances and transactions for Canada notes.

TABLE 6.7

CANADA NOTES

Maturity date	%	Issue date	Note #	April 1/2000	Receipts and other credits [1]	Payments and other charges [1]	March 31/2001
				$	$	$	$
Payable in foreign currencies—							
Matured 2000-2001							
2000—Oct 23	6.029	Oct 23/97	063	36,235,000		36,235,000	
2001—Mar 27	6.188	Mar 27/96	011	7,247,000		7,247,000	
				43,482,000		*43,482,000*	
Maturing 2001-2002							
2001—Apr 4	6.280	Apr 4/96	024	72,470,000	6,345,000		78,815,000
Apr 25	6.496	Apr 25/96	040	28,988,000	2,538,000		31,526,000
May 7	6.542	May 6/96	041	57,976,000	5,076,000		63,052,000
2002—Feb 5	6.379	Feb 5/97	061	144,940,000	12,690,000		157,630,000
				304,374,000	*26,649,000*		*331,023,000*
Maturing 2005-2006							
2006—Mar 20	0.70	Mar 22/2001	066		636,150,000	11,650,000	624,500,000
Maturing 2008-2009							
2009—Mar 23	1.90	Mar 23/99	065	705,000,000		80,500,000	624,500,000
Total				1,052,856,000	662,799,000	135,632,000	1,580,023,000

[1] This column includes the translation of Canada notes payable in foreign currencies to Canadian dollars using the closing rates of exchange at March 31.

Euro Medium-Term Notes

Euro medium-term notes are issued by the Government of Canada in the Euromarkets under the Government's foreign currency borrowing program, and thus provide Canada with an additional source of medium-term foreign funds.

The year-end balances of Euro medium-term notes were translated into Canadian dollars using the closing rate of exchange of the appropriate currency at March 31, 2001.

Table 6.8 presents a summary of the balances and transactions for the Euro medium-term notes.

TABLE 6.8

EURO MEDIUM -TERM NOTES

Maturity date	%	Issue date	April 1/2000	Receipts and other credits (1)	Payments and other charges(1)	March 31/2001
			$	$	$	$
Payable in foreign currencies—						
Matured 2000-2001						
2000—Oct 2	(2)	Feb 20/98	27,761,851		27,761,851	
2001—Jan 30	5.50	July 30/97	579,760,000		579,760,000	
			607,521,851		*607,521,851*	
Maturing 2001-2002						
2001—June 12	(2)	June 12/98	37,406,285	3,275,050		40,681,335
2002—Jan 22	(2)	Jan 22/99	434,820,000	38,070,000		472,890,000
			472,226,285	*41,345,050*		*513,571,335*
Maturing 2003-2004						
2003—July 16	(2)	July 16/98	94,211,000	8,248,500		102,459,500
Maturing 2004-2005						
2004—Nov 26	(2)	Mar 26/98	717,453,000	62,815,500		780,268,500
Nov 26	(2)	Oct 30/98	493,665,640	43,222,140		536,887,780
Nov 30	(2)	Mar 22/99	127,437,046	11,157,555		138,594,601
Dec 22	(2)	Dec 22/97	110,473,268	9,672,318		120,145,586
			1,449,028,954	*126,867,513*		*1,575,896,467*
Maturing 2007-2008						
2007—Nov 19	(2)	Nov 19/97	43,482,000	3,807,000		47,289,000
2008—Jan 31	(2)	July 30/97	63,598,222	5,568,245		69,166,467
			107,080,222	*9,375,245*		*116,455,467*
Maturing 2009-2010						
2009—Apr 28	4.50	Mar 30/99-Apr 28/99	1,385,100,000		1,400,000	1,383,700,000
Total			4,115,168,312	185,836,308	608,921,851	3,692,082,769

(1) This column includes the translation of Euro notes payable in foreign currencies to Canadian dollars using closing rates of exchange at March 31.
(2) The rate of interest is variable throughout the year.

Interest Rates

Table 6.9 sets out unmatured debt as at March 31, for each of the years 1996-97 to 2000-2001 inclusive, with the average rate of interest thereon. For purposes of comparison, unmatured debt is classified as marketable bonds, Treasury bills, Canada savings and Canada premium bonds, non-marketable bonds and notes (including the bonds for the Canada Pension Plan and the notes for the Canada Health and Social Transfer Supplement and the Medical Equipment Trust), Canada bills and Foreign currency notes.

TABLE 6.9

UNMATURED DEBT AS AT MARCH 31, FROM 1997 TO 2001, WITH THE AVERAGE RATE OF INTEREST THEREON

	Marketable bonds		Treasury bills		Canada savings and Canada premium bonds		Non-marketable bonds and notes		Canada bills		Foreign currency notes		Total unmatured debt	
	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate
	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%
2001	315,631	6.98	88,700	5.31	26,099	5.42	3,473	10.10	7,228	5.10	5,272	4.15	446,403	6.11
2000	315,339	7.21	99,850	5.31	26,489	5.13	3,552	10.04	6,008	5.87	5,168	4.95	456,406	6.15
1999	315,399	7.51	96,950	4.94	27,662	4.28	4,063	9.39	10,171	4.81	6,182	4.70	460,427	6.70
1998	309,234	7.75	112,300	4.41	29,769	3.61	3,456	10.22	9,356	5.49	3,176	5.87	467,291	6.64
1997	294,957	8.01	135,400	3.68	32,470	6.75	3,468	10.21	8,436	5.37	2,121	6.12	476,852	6.66

Note: The interest rate in effect at March 31 is used where various rates of interest are applicable.

Table 6.10 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 1996-97 to 2000-2001 inclusively.

TABLE 6.10

TREASURY BILLS AVERAGE YIELDS AT TENDER

	High	Low	Last issue
Year ended March 31	%	%	%
Three-month bills—			
2001	5.75	4.60	4.60
2000	5.28	4.30	5.28
1999	5.64	4.55	4.89
1998	4.65	4.17	4.58
1997	3.19	2.80	3.19
Six-month bills—			
2001	6.01	4.58	4.58
2000	5.56	4.43	5.56
1999	5.81	4.70	4.98
1998	4.94	3.69	4.75
1997	3.71	2.87	3.48
Other bills—			
2001	6.33	4.58	4.58
2000	5.98	4.56	5.94
1999	5.83	4.62	4.97
1998	5.20	3.60	4.96
1997	5.60	2.21	3.92

Maturity of Government Debt

Table 6.11 presents total unmatured debt arranged in order of maturity.

TABLE 6.11

MATURITY OF GOVERNMENT DEBT

	Marketable bonds		Treasury bills		Canada savings and Canada premium bonds		Non-marketable bonds and notes		Canada bills		Foreign currency notes		Total unmatured debt	
	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate
	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(million)	%
2002	33,875	7.15	88,700	5.31	1,762	5.50	83	7.35	7,228	5.10	844	5.77	132,493	5.78
2003	39,825	6.79			1,619	5.50	17	14.67					41,460	6.74
2004	34,993	6.67			2,303	5.50	22	10.12			102	5.18	37,420	6.59
2005	31,786	6.96			2,676	5.50	17	13.37			1,576	5.08	36,056	6.77
2006	23,156	7.45			1,632	5.50	240	11.30			625	0.70	25,652	7.20
2007/2011	74,264	6.87			16,424	5.37	3,067	10.04			2,125	3.77	95,880	6.64
2012/2016	16,222	7.68				4.21	27	9.69					16,249	7.68
2017/2021	1,897	10.41											1,897	10.41
2022/2026	29,985	7.90											29,985	7.90
2027/2031	27,406	6.22											27,406	6.22
2032	3,242	4.00											3,242	4.00
	316,651	6.99	88,700	5.31	26,416	5.42	3,473	10.10	7,228	5.10	5,272	4.15	447,740	6.11
Less: Government's holdings	1,020	9.89			317	4.40							1,337	9.35
	315,631	6.98	88,700	5.31	26,099	5.42	3,473	10.10	7,228	5.10	5,272	4.15	446,403	6.11

Note: This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.12.

Statement of all Borrowing Transactions on behalf of Her Majesty

Table 6.12 presents the information required by section 49 of the *Financial Administration Act*. The borrowing transactions included in this table are: borrowings by the Government for general purposes, and borrowings by agent enterprise Crown corporations. Borrowings by non-agent enterprise Crown corporations and other government business enterprises are not included because such borrowings are not on behalf of Her Majesty.

TABLE 6.12

STATEMENT OF ALL BORROWING TRANSACTIONS ON BEHALF OF HER MAJESTY

(in millions of dollars)

	April 1/2000	Issues/ Borrowings	Retirements	March 31/2001
Unmatured debt of the Government of Canada[1]	456,406	259,420	269,423	446,403
Borrowings of enterprise Crown corporations designated as agents of Her Majesty[2]	38,640	59,522	56,762	41,400
Total	495,046	318,942	326,185	487,803

[1] Details can be found in this section.

[2] Details can be found in Section 9 (Table 9.6) of this volume.

PENSION AND OTHER ACCOUNTS

Pension and other accounts are specified purpose accounts which represent the recorded value of the financial obligations of the Government in its role as administrator of certain public moneys received or collected for specified purposes, under or pursuant to legislation, trusts, treaties, undertakings or contracts. These public moneys may be paid out only for the purposes specified in or pursuant to legislation, trusts, treaties, undertakings or contracts.

Because of the dedicated purposes of these moneys, specific accounts are required to be maintained to provide an accounting mechanism to ensure that the moneys are used only for the purposes for which they were received or collected. Legislation relating to some accounts permits investments to be made and, in certain cases, the balances of the accounts earn interest.

Public Sector Pensions

The liability for public sector pensions represents the Government's obligations for its major pension plans. Allowance accounts are used to record: the accumulated amortization of any shortfall or excess between the liability for public sector pensions determined on an actuarial basis for accounting purposes, and the balances of the superannuation accounts, the accumulated differential between interest credited to the superannuation accounts and interest based on the actuarial obligations, and any other accounting adjustment required under the Government accounting policies.

The Government sponsors defined benefit pension plans for substantially all its full-time employees, principally members of the Public Service, the Canadian Forces and the Royal Canadian Mounted Police. It also has obligations for several other pension plans; the two most significant ones being for Members of Parliament and federally appointed judges.

The legislation provides that all pension obligations arising from these plans be met but, until March 31, 2000, separate market invested funds were not maintained. Since April 1, 2000, contributions to the Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans have been transferred to the Public Sector Pension Investment Board. The goal of the Board is to achieve maximum rates of return on investments without undue risk, while respecting the requirements and financial obligations of each of the public sector pension plans.

i. Pension plans

Employee pension plans

Basic pensions for the three major employees plans were, up to June 1999, generally based on the best six consecutive years' average earnings and accrued at 2 percent of these average earnings per year of service, to a maximum of 70 percent of final average earnings. For employees terminating their service on, or after June 17, 1999, basic pensions are now based on the best five consecutive year's average earnings. Basic pensions are indexed annually (on January 1) to the cost of living.

Up to January 1, 2000, employee contributions for these benefits were 7.5 percent of pay, less contributions to the Canada Pension Plan (CPP) or Quebec Pension Plan (QPP). Effective January 1, 2000, the total 7.5 percent cap has been removed and plan members now contribute 4 percent on salary up to the Yearly Maximum Pensionable Earnings (YMPE) for the CPP/QPP purposes and 7.5 percent on that portion of salary above the YMPE. This rate is applicable until 2004 when it comes up for review.

Employer contributions are made monthly to provide for the cost (net of employee contributions) of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. In 2000-2001, the employer contribution rates averaged about 2.6, 3.6 and 3.0 times the current year's employee contribution for the plans of the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*, respectively.

Since April 1, 2000, new contributions made to these three pension plans both by plan members and by the Government as the employer have been credited to newly created Pension Funds. These contributions will be invested in financial markets by the Public Sector Pension Investment Board (PSPIB). The PSPIB operates independently of the Government and plan members but is required by the *Public Sector Pension Investment Board Act* to invest contributions prudently, in the best interests of plan members. It is also required to report the results of its investments in an annual report to Parliament and to the ministers responsible for those three pension plans.

The Superannuation Accounts, which continue to record the transactions that pertain to pre April 2000 service, earn interest at rates that are based on the Government of Canada long-term bond rate. The interest rate earned by the accounts was about 9.0 percent in 2001 and 9.3 percent in 2000. The Pension Fund Accounts, which record the transactions that pertain to post April 2000 service, are only flow through accounts used to transfer funds to the PSPIB, and as such they do not earn interest.The balance in these accounts at year-end corresponds to money that was in transit or impending transfer to the PSPIB.

During the year, Canada Post Corporation and three smaller corporations implemented their own pension plans and their employees ceased to be members of the Public Service pension plan. An amount of about $1,300 million was transferred to the pension plans of these corporations during the year and an additional estimated amount of $6,200 million is expected to be transferred within the next two years. These transactions are considered a partial settlement of the Public Service pension plan.The net cost of this settlement is estimated at $28 million, of which a loss of $215 million is recognized in the current year and charged to the pension related expenditure and a gain of $187 million is amortized as an estimation adjustment in the expected rate of return affecting the Canadian Forces and the Royal Canadian Mounted Police pension plans. Unamortized estimation adjustments of $510 million were also written off as a result of this partial plan settlement. The amounts of impending transfers are still reflected as a liability in the Public Service Superannuation Account as at March 31st.

To reflect the *Income Tax Act* restrictions on the benefits payable from registered pension plans, pension legislation contains a number of provisions to allow various federal service superannuation plans to adapt to the tax restrictions. These include Retirement Compensation Arrangements Accounts established under the *Special Retirement Arrangements Act* (SRAA), to record transactions for those pension benefits above the limits, or not permitted under the *Income Tax Act*.

Members of Parliament retiring allowances

Members of Parliament are eligible at age 55 to receive a basic pension upon termination of membership and after having contributed to the plan for at least six years. Amendments were made to the *Members of Parliament Retiring Allowances Act* on June 14, 2001. As a result, the basic allowance is now based on the best five year average sessional indemnity and is accrued at a rate of 3 percent of those average indemnities for both Members of the House of Commons and for Senators. Basic allowances are indexed annually (on January 1st) to the cost of living once recipients reach age 60. The one time cost of this amendment that relates to past service is estimated at $8.7 million and is charged to the pension related expenditure.

Members' contributions for these benefits are now 7 percent for Members of the House of Commons and for Senators. The Government contributions are made monthly to provide for the cost (net of Members' contributions) of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. The Government contributions expressed as a multiple of Members' contributions, are as follows:

	2001	2000
Members of Parliament		
House of Commons		
Retiring allowances account	3.06	3.22
Retirement compensation arrangements	6.46	6.72
The Senate		
Retiring allowances account	1.85	1.88
Retirement compensation arrangements	2.78	2.68

Contributions are credited to the appropriate pension accounts. The accounts earn interest at a rate of 2.5 percent per quarter.

Pension plan for federally appointed judges

This plan provides fully-indexed annuities to judges and to all eligible survivors providing they meet minimum age and service requirements. Unlike other pension plans, the judges' plan lacks an explicit accrual rate for benefits. Instead, the full benefit amount is generally payable when the member has completed 15 years of pensionable service and the total of the member's age and years of service totals 80. Judges appointed to the bench before February 17, 1975 make required contributions of 1.5 percent of salary. All other judges make contributions of 7 percent of salary. No specified purpose account is maintained for this plan. Benefits are included in the Statement of Revenues and Expenditures as a component of other transfer payments. During the year, the benefit payments charged to expenditures amounted to $54 million.

ii. Actuarial valuations

As required under the *Public Pensions Reporting Act*, actuarial valuations are performed triennially on the six major pension plans using the projected benefit method pro-rated on services.

The most recent review date for the actuarial valuation of each pension plan is as follows:

Public Service—March 31, 1999;

Canadian Forces—March 31, 2000;

Royal Canadian Mounted Police—March 31, 1999;

Members of Parliament—March 31, 1998;

Retirement Compensation Arrangements: December 31, 1998;

Federally appointed judges—March 31, 1998.

As at March 31, 2001, the actuarial valuation report for the Canadian Forces pension plan and the Retirement Compensation Arrangements were not yet tabled before Parliament. The actuarial report of the Members of Parliament pension plan was under preparation.

In accordance with the legislation governing the major pension plans, the President of the Treasury Board has the authority to direct that any actuarial deficiency found will be credited to the appropriate account in equal instalments over a period not exceeding fifteen years commencing in the year in which the actuarial report is laid before Parliament. In the current year, no credits were required to the accounts as a result of actuarial deficits.

As a result of amendments made in September 1999, a comparable provision gives authority to deal with surpluses in the Superannuation Accounts by debiting the appropriate account over a period of up to fifteen years. Any future surpluses identified in the new Pension Funds may be dealt with by a reduction of Government and/or plan member contributions, or by withdrawing amounts from the Fund. As a result of the triennial actuarial review of the Public Service pension plan and the Royal Canadian Mounted Police pension plan which were tabled in Parliament during the year, debit adjustments of $8,100 million and $1,900 million were made to the Public Service and the Royal Canadian Mounted Police Superannuation Accounts respectively.

Table 6.13 presents a summary of the balances and transactions for the liability for public sector pensions. Receipts and other credits for the pension accounts consist of contributions from employees, related contributions from the Government and participating Public Service corporations, transfers from other pension funds, other contributions related to actuarial liability adjustments, refunds of refundable tax and interest. Payments and other charges for the pension accounts consist of annuity payments for pensions, minimum benefits, cash termination allowances (lump sum payments to employees suffering a disability), refunds of contributions, pension division payments, transfer value payments, transfers to other plans, remittances of refundable tax, payment of administrative expenses, debits resulting from triennial actuarial reviews, and transfers to the Public Sector Pension Investment Board. Adjustments to the allowance account result from annual actuarial valuations performed for accounting purposes, from the annual adjustment between the interest based on the actuarial obligations and interest credited to the pension accounts, and from any other accounting adjustment required under the Government accounting policies.

TABLE 6.13

PUBLIC SECTOR PENSIONS

	April 1/2000	Receipts and other credits	Payments and other charges	March 31/2001
	$	$	$	$
Public Service Superannuation Account, Table 6.15	86,494,731,024	8,078,163,755	12,998,214,403	81,574,680,376
Allowance for pension adjustments	(8,002,000,000)	8,277,000,000	3,113,000,000	(2,838,000,000)
	78,492,731,024	*16,355,163,755*	*16,111,214,403*	*78,736,680,376*
Public Service Pension Fund Account, Table 6.16		2,059,024,753	1,962,633,128	96,391,625
Allowance for pension adjustments		24,000,000		24,000,000
		2,083,024,753	*1,962,633,128*	*120,391,625*
Canadian Forces Superannuation Account, Table 6.17	48,410,185,315	4,313,459,941	1,841,244,239	50,882,401,017
Allowance for pension adjustments	(10,012,000,000)		2,473,000,000	(12,485,000,000)
	38,398,185,315	*4,313,459,941*	*4,314,244,239*	*38,397,401,017*
Canadian Forces Pension Fund Account, Table 6.18		638,967,465	582,365,920	56,601,545
Allowance for pension adjustments		5,000,000		5,000,000
		643,967,465	*582,365,920*	*61,601,545*
Royal Canadian Mounted Police Superannuation Account, Table 6.19	10,712,336,493	968,296,403	2,191,309,830	9,489,323,066
Allowance for pension adjustments	(1,624,000,000)	1,900,000,000	408,000,000	(132,000,000)
	9,088,336,493	*2,868,296,403*	*2,599,309,830*	*9,357,323,066*
Royal Canadian Mounted Police Pension Fund Account, Table 6.20		215,258,615	206,741,558	8,517,057
Allowance for pension adjustments		1,000,000		1,000,000
		216,258,615	*206,741,558*	*9,517,057*
Members of Parliament Retiring Allowances Account, Table 6.21	303,149,382	35,478,553	15,919,508	322,708,427
Allowance for pension adjustments	(36,000,000)	4,000,000	11,000,000	(43,000,000)
	267,149,382	*39,478,553*	*26,919,508*	*279,708,427*
Members of Parliament Retirement Compensation Arrangements Account, Table 6.22	45,498,686	14,676,056	7,781,248	52,393,494
Allowance for pension adjustments	(7,000,000)	11,000,000	1,000,000	3,000,000
	38,498,686	*25,676,056*	*8,781,248*	*55,393,494*
Retirement Compensation Arrangements Account, Table 6.23	1,066,142,805	192,135,879	245,321,739	1,012,956,945
Allowance for pension adjustments	114,000,000	81,000,000	19,000,000	176,000,000
	1,180,142,805	*273,135,879*	*264,321,739*	*1,188,956,945*
Supplementary Retirement Benefits Account, Table 6.24	77,678,594	7,790,165	9,228,614	76,240,145
Allowance for pension adjustments	803,000,000	99,000,000		902,000,000
	880,678,594	*106,790,165*	*9,228,614*	*978,240,145*
Total	128,345,722,299	26,925,251,585	26,085,760,187	129,185,213,697
SUMMARY—				
Superannuation accounts	147,109,722,299	16,523,251,585	20,060,760,187	143,572,213,697
Allowance for pension adjustments	(18,764,000,000)	10,402,000,000	6,025,000,000	(14,387,000,000)
Total	128,345,722,299	26,925,251,585	26,085,760,187	129,185,213,697

Table 6.14 presents a summary of transactions in public sector pensions that resulted in charges to expenditures. Effective April 1, 1997, interest is based on the actuarial obligations under the various plans. The pension interest expenditure represents the interest credited to the superannuation accounts in accordance with the pension legislation, shown net of a provision of $2,789 million ($2,611 million in 2000) and net of $89 million in expected return on pension plan assets.

TABLE 6.14
SUMMARY OF TRANSACTIONS IN PUBLIC SECTOR PENSIONS THAT RESULTED IN CHARGES TO EXPENDITURES

(in millions of dollars)

	2000-2001									
		Statutory payments under								
	Government contributions	Various acts	Supplementary Retirement Benefits Act	Pension Plan amendment costs	Pension Plan partial settlement costs	Amortization of estimation adjustments [1]	Net pension costs	Net pension interest expenditures	Total	1999-2000
Public Service Superannuation Account	208				177	(1,745)	(1,360)	6,284	4,924	7,118
Public Service Pension Fund Account	1,288				15	6	1,309	4	1,313	
Canadian Forces Superannuation Account	14					(1,129)	(1,115)	2,943	1,828	2,570
Canadian Forces Pension Fund Account	497					3	500	2	502	
Defence Services Pension Continuation Act		3	11				14		14	15
Royal Canadian Mounted Police Superannuation Account	12					(160)	(148)	705	557	729
Royal Canadian Mounted Police Pension Fund Account	161					1	162		162	
Royal Canadian Mounted Police Continuation Act		7	9				16		16	25
Members of Parliament Retiring Allowances Account	3			4		(2)	5	22	27	(1)
Members of Parliament Retirement Compensation Arrangements Account	8			5		6	19	4	23	10
Retirement Compensation Arrangements (RCA) Account	71				23	39	133	96	229	395
Supplementary Retirement Benefits Account	2					12	14	91	105	98
Judges Act		54					54		54	50
Other (diplomatic services, lieutenant governors, etc.)		1					1		1	1
Subtotal	2,264	65	20	9	215	(2,969)	(396)	10,151	9,755	11,010
Less: costs already recorded in the allowance for pension adjustments of previous year										(254)
Total	2,264	65	20	9	215	(2,969)	(396)	10,151	9,755	10,756

[1] Includes an amount of $510 million of unamortized estimation adjustments written off in 2001 as a result of a partial plan settlement.

Public Service Superannuation Account

This account is operated under the *Public Service Superannuation Act*.

A debit adjustment of $8,100 million was made to the account as a result of a triennial actuarial review tabled in 2001.

TABLE 6.15

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	2000-2001	1999-2000
	$	$
Opening balance	86,494,731,024	80,274,543,680
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	119,651,710	498,122,268
Retired employees	47,331,221	48,961,431
Public Service corporation employees	21,138,121	147,830,169
Employer contributions—		
Government	207,710,680	1,589,869,968
Public Service corporations	18,499,246	146,991,831
Transfers from other pension funds	11,545,247	11,107,218
Interest	7,652,287,530	7,403,896,171
	8,078,163,755	9,846,779,056
	94,572,894,779	90,121,322,736
PAYMENTS AND OTHER CHARGES—		
Annuities	3,273,397,466	3,207,842,025
Minimum benefits	12,948,394	14,475,579
Pension division payments	30,414,056	31,635,312
Pension—Transfer value payments	161,881,563	237,370,841
Returns of contributions—		
Government employees	4,240,528	6,727,077
Public Service corporation employees	1,697,027	2,194,330
Transfers to other pension funds	142,167,708	126,346,548
Transfers to Canada Post Corporation pension plan	1,235,000,000	
Administrative expenses	36,467,661	
Actuarial liability adjustment	8,100,000,000	
	12,998,214,403	3,626,591,712
Closing balance	81,574,680,376	86,494,731,024

Public Service Pension Fund Account

This account is used to record the transactions that pertain to post April 2000 service under the *Public Service Superannuation Act*. The account is a flow through account used to transfer funds to and from the PSPIB. The balance at year-end corresponds to money that was in transit or impending transfer to the PSPIB.

No adjustment was required to the Fund as a result of triennial actuarial reviews in 2001.

TABLE 6.16

PUBLIC SERVICE PENSION FUND ACCOUNT

	2000-2001	1999-2000
	$	$
Opening balance	Nil	
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	489,200,042	
Retired employees	873,360	
Public Service corporation employees	89,030,944	
Employer contributions—		
Government	1,287,810,313	
Public Service corporations	188,683,338	
Transfers from other pension funds	3,426,756	
	2,059,024,753	
	2,059,024,753	
PAYMENTS AND OTHER CHARGES—		
Annuities	804,321	
Minimum benefits	84,566	
Pension division payments	54,327	
Pension—Transfer value payments	1,947,267	
Returns of contributions—		
Government employees	1,895,715	
Public Service corporation employees	469,406	
Administrative expenses	3,661,932	
	8,917,534	
Receipts and other credits less payments and other charges	2,050,107,219	
Transfers to Pension Investment Board	1,953,715,594	
Closing balance	96,391,625	

Canadian Forces Superannuation Account

This account is operated under the *Canadian Forces Superannuation Act.*

No credit adjustment was required to the account as a result of triennial actuarial reviews in either 2000-2001 or 1999-2000.

TABLE 6.17

CANADIAN FORCES SUPERANNUATION ACCOUNT

	2000-2001	1999-2000
	$	$
Opening balance	48,410,185,315	45,322,358,814
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	7,566,796	144,248,295
Contributions by the Government	13,680,109	562,353,766
Interest	4,287,369,793	4,167,307,018
Other	4,843,243	4,704,410
	4,313,459,941	4,878,613,489
	52,723,645,256	50,200,972,303
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	1,780,810,573	1,731,006,900
Pension division payments	35,808,486	37,380,352
Cash termination allowances and returns of contributions	17,980,539	21,447,037
Transfers to Public Service Superannuation Account	373,674	952,699
Administrative expenses	6,270,967	
	1,841,244,239	1,790,786,988
Closing balance	50,882,401,017	48,410,185,315

Canadian Forces Pension Fund Account

This account is used to record the transactions that pertain to post April 2000 service under the *Canadian Forces Superannuation Act.* The account is a flow through account used to transfer funds to and from the PSPIB. The balance at year-end corresponds to money that was in transit or impending transfer to the PSPIB.

No adjustment was required to the Fund as a result of triennial actuarial reviews in 2001.

TABLE 6.18

CANADIAN FORCES PENSION FUND ACCOUNT

	2000-2001	1999-2000
	$	$
Opening balance	Nil	
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	141,678,230	
Contributions by the Government	497,289,235	
	638,967,465	
	638,967,465	
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	369,207	
Pension division payments	5,725	
Cash termination allowances and returns of contributions	831,441	
Administrative expenses	82,596	
	1,288,969	
Receipts and other credits less payments and other charges	637,678,496	
Transfers to Pension Investment Board	581,076,951	
Closing balance	56,601,545	

Royal Canadian Mounted Police Superannuation Account

This account is operated under the *Royal Canadian Mounted Police Superannuation Act*.

A debit adjustment of $1,900 million was made to the account as a result of a triennial actuarial review tabled in 2001.

TABLE 6.19

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT

	2000-2001	1999-2000
	$	$
Opening balance	10,712,336,493	9,852,605,444
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	3,435,232	53,604,997
Transfers from other pension funds	471,343	471,041
Contributions by the Government	11,677,021	158,509,566
Interest	952,712,807	912,699,998
	968,296,403	1,125,285,602
	11,680,632,896	10,977,891,046
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	274,401,868	253,708,342
Pension division payments	12,106,792	9,563,471
Returns of contributions	2,250,731	1,869,034
Cash termination allowance and gratuities	47,466	5,714
Transfers to other pension funds	75,257	66,006
Administrative expenses	2,407,143	
Interest on returns of contributions	20,573	341,986
Actuarial liability adjustment	1,900,000,000	
	2,191,309,830	265,554,553
Closing balance	9,489,323,066	10,712,336,493

Royal Canadian Mounted Police Pension Fund Account

This account is used to record the transactions that pertain to post April 2000 service under the *Royal Canadian Mounted Police Superannuation Act*. The account is a flow through account used to transfer funds to and from the PSPIB. The balance at year-end corresponds to money that was in transit or impending transfer to the PSPIB.

No adjustment was required to the Fund as a result of triennial actuarial reviews in 2001.

TABLE 6.20

ROYAL CANADIAN MOUNTED POLICE PENSION FUND ACCOUNT

	2000-2001	1999-2000
	$	$
Opening balance	Nil	
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	53,957,665	
Contributions by the Government	161,300,950	
	215,258,615	
	215,258,615	
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	90,461	
Returns of contributions	42,622	
Cash termination allowance and gratuities	1,096	
Administrative expenses	97,234	
	231,413	
Receipts and other credits less payments and other charges	215,027,202	
Transfers to Pension Investment Board	206,510,145	
Closing balance	8,517,057	

Members of Parliament Retiring Allowances Account

This account was established by the *Members of Parliament Retiring Allowances Act*, to provide pension benefits to eligible Members of Parliament who contributed to the plan. "Member" means a Member of the Senate or the House of Commons. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members who served on or after a certain date and contributed under the Act.

TABLE 6.21

MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	2000-2001	1999-2000
	$	$
Opening balance	303,149,382	286,003,360
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	986,482	978,229
Arrears of principal, interest and mortality insurance	595,636	76,697
Government contributions—		
Current	2,882,101	2,673,500
Interest	31,014,334	29,409,145
	35,478,553	33,137,571
	338,627,935	319,140,931
PAYMENTS AND OTHER CHARGES—		
Annual allowances	15,514,009	15,311,534
Withdrawal allowances	155,645	147,881
Interest on withdrawals	3,484	1,795
Pension division payments	246,370	530,339
	15,919,508	15,991,549
Closing balance	322,708,427	303,149,382

Members of Parliament Retirement Compensation Arrangements Account

This account was established by the *Members of Parliament Retiring Allowances Act*, to provide for benefits in respect of pension credits accrued by Members of Parliament which are not payable out of the Members of Parliament Retiring Allowances Account. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members.

TABLE 6.22

MEMBERS OF PARLIAMENT RETIREMENT COMPENSATION ARRANGEMENTS ACCOUNT

	2000-2001	1999-2000
	$	$
Opening balance	45,498,686	39,667,056
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	1,812,679	1,248,721
Government contributions—		
Current	7,831,603	7,397,670
Interest	5,031,774	4,458,146
	14,676,056	13,104,537
	60,174,742	52,771,593
PAYMENTS AND OTHER CHARGES—		
Annual allowances	1,113,039	1,017,774
Refundable tax remitted to Canada Customs and Revenue Agency	6,460,747	5,790,772
Withdrawals	207,462	81,963
Pension division payments		382,398
	7,781,248	7,272,907
Closing balance	52,393,494	45,498,686

Retirement Compensation Arrangements (RCA) Account

The RCA was established by the *Special Retirement Arrangements Act* (SRAA) to provide pension benefits for federal employees under retirement compensation arrangements.

The RCA No.1 pays those pension benefits above the amount that may, in accordance with the *Income Tax Act* restrictions on registered pension plans, be paid under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*. The RCA No.1 was created effective December 15, 1994.

The RCA No.2 pays benefits to Public Service employees who were declared surplus as part of a 3 year Government's downsizing initiative ended on March 31, 1998 and who were between age 50 and 54. It pays the difference between a pension unreduced for early retirement and the reduced pension payable from the Public Service Superannuation Account. It is funded entirely by the Government. The RCA No.2 was created effective April 1, 1995.

TABLE 6.23

RETIREMENT COMPENSATION ARRANGEMENTS (RCA) ACCOUNT

	RCA No.1						RCA No.2			
	Public Service		Canadian Forces		Royal Canadian Mounted Police		Public Service		Total	
	2000-2001	1999-2000	2000-2001	1999-2000	2000-2001	1999-2000	2000-2001	1999-2000	2000-2001	1999-2000
	$	$	$	$	$	$	$	$	$	$
Opening balance	102,689,332	73,395,108	9,898,583	3,908,650	1,335,807	855,473	952,219,083	703,395,255	1,066,142,805	781,554,486
RECEIPTS AND OTHER CREDITS—										
Contributions—										
Government employees	4,429,215	2,958,526	761,753	654,996	126,749	59,618			5,317,717	3,673,140
Retired employees	331,469								331,469	
Public Service corporation employees	1,537,277	1,689,695							1,537,277	1,689,695
Employer contributions—										
Government	58,993,384	28,288,307	10,458,301	9,252,859	1,393,282	711,039		254,402,208	70,844,967	292,654,413
Public Service corporations	18,077,138	16,666,498							18,077,138	16,666,498
Refundable tax								1,010,953		1,010,953
Interest	11,306,675	8,403,386	1,418,034	557,099	176,323	104,489	83,126,279	62,933,681	96,027,311	71,998,655
	94,675,158	58,006,412	12,638,088	10,464,954	1,696,354	875,146	83,126,279	318,346,842	192,135,879	387,693,354
	197,364,490	131,401,520	22,536,671	14,373,604	3,032,161	1,730,619	1,035,345,362	1,021,742,097	1,258,278,684	1,169,247,840
PAYMENTS AND OTHER CHARGES—										
Annuities	736,067	548,733	(576,653)(1)	299,487	14,340	2,593	70,548,170	69,523,014	70,721,924	70,373,827
Pension division	437,592	507,055	5,434	3,298					443,026	510,353
Transfer value and interest	436,897								436,897	
Returns of contributions—										
Government	4,065	1,936							4,065	1,936
Public Service corporation employees	22,062	16,167							22,062	16,167
Refundable tax	36,787,722	27,638,297	5,127,952	4,172,236	677,664	392,219	131,100,427		173,693,765	32,202,752
	38,424,405	28,712,188	4,556,733	4,475,021	692,004	394,812	201,648,597	69,523,014	245,321,739	103,105,035
Closing balance	158,940,085	102,689,332	17,979,938	9,898,583	2,340,157	1,335,807	833,696,765	952,219,083	1,012,956,945	1,066,142,805

(1) This amount includes an accounting correction of $669,077 representing the reimbursement of erroneous charges to the RCA account during the period from 1995 to 2000. Had this correction not been necessary, the Actual Benefit Payments for 2000-2001 woud be $92,424.

Supplementary Retirement Benefits Account

This account was established by the *Supplementary Retirement Benefits Act,* to provide for pension benefit increases resulting from changes in the Consumer Price Index.

The account continues to provide for increased pension benefits resulting from indexation for pensions of life senators, federally appointed judges, and recipients of pensions under various Continuation Acts and other Acts.

TABLE 6.24

SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT

	Royal Canadian Mounted Police		Parliament		Others[1]		Total	
	2000-2001	1999-2000	2000-2001	1999-2000	2000-2001	1999-2000	2000-2001	1999-2000
	$	$	$	$	$	$	$	$
Opening balance	9,169,170	9,169,170	105,416	99,838	68,404,008	61,453,943	77,678,594	70,722,951
RECEIPTS AND OTHER CREDITS—								
Employee contributions—								
Government					1,958,654	1,727,268	1,958,654	1,727,268
Matching contributions—								
Government					1,769,595	1,721,474	1,769,595	1,721,474
Interest			5,854	5,578	4,056,062	3,540,632	4,061,916	3,546,210
			5,854	5,578	7,784,311	6,989,374	7,790,165	6,994,952
	9,169,170	9,169,170	111,270	105,416	76,188,319	68,443,317	85,468,759	77,717,903
PAYMENTS AND OTHER CHARGES—								
Annuities	9,169,170		36,061		19,561	39,309	9,224,792	39,309
Returns of contributions					3,822		3,822	
	9,169,170		36,061		23,383	39,309	9,228,614	39,309
Closing balance		9,169,170	75,209	105,416	76,164,936	68,404,008	76,240,145	77,678,594

[1] Includes all federally appointed judges, lieutenant governors and non-career diplomats.

Allowance for Pension Adjustments

This account records the accounting adjustments resulting from annual actuarial valuations. Since April 1, 1997, it also records the annual adjustment due to the difference between interest based on the actuarial obligations and interest credited to the superannuation accounts.

Estimation adjustments of $2,459 million ($2,501 million in 2000) due to experience gains and losses and changes in actuarial assumptions were amortized to this account and reduced pension costs for the year. An amount of $254 million was recorded in this account in 2000 to offset pension costs charged to expenditures in previous years but recorded in the superannuation accounts in 2000. An amount of $9 million was credited to this account and charged to expenditures to reflect pension plan amendments made during the year ($822 million in 2000). To reflect the cost of a partial plan settlement that occurred during the year, an amount of $215 million was credited to this account and charged to expenditures and unamortized estimation adjustments of $510 million were written off to this account and reduced expenditures. An amount of $10,000 million was credited to this account in counterpart to the debit adjustments made in the superannuation accounts following the tabling of actuarial valuations during the year. As well, an amount of $2,789 million ($2,611 million in 2000) was debited to this account to adjust for the difference between interest based on the actuarial obligations and interest credited to the superannuation accounts and an amount of $89 million was recorded in this account to record the expected return on the pension plan assets.

The unamortized estimation adjustment of $8,343 million ($11,658 million in 2000) will be amortized to this account and will reduce expenditures in future years.

As a result of annual actuarial valuations for accounting purposes, the net liability for public sector pensions was found to be $23,748 million lower than the balance of the superannuation accounts and the market related value of the assets invested in the PSPIB through the Pension Funds. This amount is made of:

	Excess (shortfall) (in millions of dollars) 2001	2000
Public Service Pension Plan—		
Public Service Superannuation Account	8,227	14,826
Public Service Pension Fund	(79)	
	8,148	14,826
Canadian Forces Pension Plan—		
Canadian Forces Superannuation Account	16,288	14,819
Canadian Forces Pension Fund	(34)	
	16,254	14,819
Royal Canadian Mounted Police Pension Plan—		
Royal Canadian Mounted Police Superannuation Account	1,021	2,748
Royal Canadian Mounted Police Pension Fund	(8)	
	1,013	2,748
Members of Parliament Retiring Allowances	(27)	67
Retirement Compensation Arrangements	(542)	(272)
Pension plan for federally appointed judges	(1,098)	(937)
Total	23,748	31,251

Canada Pension Plan

The Canada Pension Plan (the Plan) is a compulsory and contributory social insurance program which is designed to provide a measure of protection to Canadian workers and their families against loss of earnings due to retirement, disability or death. Established in 1965, the Plan operates in all parts of Canada, except the Province of Quebec which has a comparable plan.

Under existing arrangements, all pensions, benefits and expenditures incurred in the administration of the Plan are financed from contributions made by employees, employers and self-employed persons, and from investment returns.

As administrator, the Government's authority to spend is limited to the Plan's net assets of $45,688 million ($41,261 million in 2000).

The Canada Pension Plan Account (the Account) was established in the accounts of Canada to record the contributions, interest, pensions and benefits and administration expenditures of the Plan. It also records the amounts transferred to or received from the Canada Pension Plan Investment Fund (the Fund) and the Canada Pension Plan Investment Board (the Board). The Fund was established in the accounts of Canada to record the investment in bonds of provinces, territories and Canada. The Board operates at arm's length from the Government and invests in a diversified portfolio of securities.

Table 6.25 presents a reconciliation between the net assets shown in the Plan's financial statements and the Account, as well as a summary of the balances and transactions in the Account which result in the deposit with the Receiver General for Canada.

TABLE 6.25

DUE TO CANADA PENSION PLAN

	April 1/2000	Receipts and other credits	Payments and other charges	March 31/2001
	$	$	$	$
Canada Pension Plan balance per audited financial statements—				
Net assets per audited financial statements	41,261,000,000	24,255,995,710	19,828,618,667	45,688,377,043
Less: Receivables, net of liabilities and other accrual accounting adjustments	2,353,201,416	2,552,796,703	2,353,201,416	2,552,796,703
Accumulated net income from Canada Pension Plan Investment Board's operations	460,000,000		851,590,000	(391,590,000)
	38,447,798,584	*21,703,199,007*	*16,623,827,251*	*43,527,170,340*
Less: transfers to Canada Pension Plan Investment Board	1,931,455,000		5,613,966,000	7,545,421,000
Subtotal	36,516,343,584	21,703,199,007	11,009,861,251	35,981,749,340
Less: securities held by the Canada Pension Plan Investment Fund —				
Canada	3,426,508,000	22,971,000		3,403,537,000
Newfoundland	633,656,000	42,645,000	42,645,000	633,656,000
Nova Scotia	1,173,077,000	78,277,000	78,277,000	1,173,077,000
Prince Edward Island	140,469,000	9,136,000	9,136,000	140,469,000
New Brunswick	835,171,000	53,014,000	53,014,000	835,171,000
Quebec (1)	95,813,000	6,453,000	6,453,000	95,813,000
Ontario	13,117,111,000	1,037,872,000	629,209,000	12,708,448,000
Manitoba	1,506,431,000	111,459,000		1,394,972,000
Saskatchewan	1,340,832,000	87,129,000	75,553,000	1,329,256,000
Alberta	3,776,251,000	222,367,000	222,367,000	3,776,251,000
British Columbia	4,249,792,000	302,126,000	149,182,000	4,096,848,000
Yukon Territory	3,726,000			3,726,000
	30,298,837,000	*1,973,449,000*	*1,265,836,000*	*29,591,224,000*
Canada short-term investment		1,300,000,000	1,300,000,000	
	30,298,837,000	*3,273,449,000*	*2,565,836,000*	*29,591,224,000*
Deposit with the Receiver General for Canada (2)	6,217,506,584	24,976,648,007	24,803,629,251	6,390,525,340

(1) The Quebec Bonds which are purchased by the Plan relate to the contributions of certain federal employees, such as members of the Canadian Armed Forces, who are resident in the Province of Quebec but contribute to the Plan.

(2) The amounts differ from the amounts in the Plan's financial statements due to a reclassification in presentation done in the Plan's financial statements.

Receipts and other credits include:

(a) contributions at the combined employer and employee rates of 7.8 percent and 8.6 percent of pensionable earnings for the 2000 and 2001 calendar years, subject to maximum combined contributions of $2,660 and $2,993 respectively;

(b) income from investments in bonds held by the Fund, from short-term investments in Canada bonds, and from the average daily operating balance deposited with the Receiver General for Canada, and;

(c) funds received from the federal, provincial and territorial governments for the bonds which have been disposed during the year.

Payments and other charges include:

(a) pensions and benefits paid under the Plan as retirement pensions, survivors' benefits paid to spouse or common-law partner and orphans, or as lump sum death benefits, and disability benefits to eligible contributors and their children;

(b) pensions and benefits paid and recovered from the Plan, in accordance with an agreement with a province providing a comprehensive pension plan;

(c) payments that are required to be charged to the Plan, in accordance with reciprocal agreements with other countries;

(d) the costs of administration of the Plan;

(e) funds reinvested during the year in the bonds of provincial and territorial governments;

(f) funds invested during the year in short-term investments in Canada bonds; and,

(g) funds transferred to the Board.

For additional information, the financial statements of the Plan are included with other Supplementary Statements at the end of this section. Additional information on the funding of the Plan may also be obtained from the *Seventeenth Actuarial Report on the Canada Pension Plan* prepared by the Chief Actuary of the Office of the Superintendent of Financial Institutions.

Government Annuities Account

This account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities in 1975. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of Government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and any transfer needed to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenues. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenues.

As of March 31, 2001, over 91,941 annuitants held 100,443 active contracts, each annuitant receiving an average payment of $657.55. During the year, 1,041 deferred annuities came into payment and another 355 deferred contracts were terminated at or before maturity, due to death, small refunds or unclaimed funds. Therefore, as of March 31, 2001, there were 6,450 outstanding deferred annuities, the last of which will come into payment around the year 2030.

During the 2000-2001 fiscal year, 7,125 annuities were terminated or adjusted as a result of annuitant deaths: 4,508 group certificates and 2,617 individual contracts. The average age at death for males was 82.2 while the female age at death averaged 86.8. Forty-eight annuitants reached age 100 for a total of 158 centenarians as of March 31, 2001. The two oldest annuitants, females, are 110 years old.

Total income amounted to $35.8 million, $35.6 million of which represented interest of 7 percent credited to the Account. Premiums received totaled $89,687. Total disbursements of $68.4 million originated mainly from the $67.6 million in payments made under matured annuities. An amount of $373,575 was used to refund premiums at death before maturity or when the annuity would have been too small, and $448,590 was transferred to the Consolidated Revenue Fund as a result of unclaimed annuities.

The opening balance of $551.9 million was reduced due to a surplus as at April 1, 2000 of $5.8 million, transferred to the Consolidated Revenue Fund, and disbursements exceeding income by $32.6 million during 2000-2001. Since the actuarial reserves required as of March 31, 2001 were only $507.8 million, a surplus of $5.6 million was also transferred to the Consolidated Revenue Fund.

Confederation Bridge

Under the *Northumberland Strait Crossing Act*, the Government is obligated to pay an annual subsidy of $41.9 million (1992 dollars) to Strait Crossing Finance Inc., a wholly-owned corporation of the Province of New Brunswick, related to the construction of the Confederation Bridge. Payments of the annual subsidy began on May 31, 1997 and will continue for 35 years. The payments will be used to retire $661 million of 4.5 percent real rate bonds issued in October 1993 by Strait Crossing Finance Inc. to finance the construction of the bridge.

On April 1, 2000, the fourth payment of the annual subsidy was made in the amount of $46.9 million. This payment represents payment of principal in the amount of $15.4 million and interest expense of $31.5 million. The interest rate is 4.009 percent and the present value of the annual cash payment is $46.9 million.

As a result, the Government of Canada has a recorded liability of $770 million offset by deferred subsidies of $732.5 million which will be amortized to expenditures over the 35-year period ending on April 30, 2032.

The bonds will be amortized over the 35-year period on a straight-line basis resulting in amortization expense for 2000-2001of $23.5 million.

Pilot Training Program—MILIT-AIR Inc.

The Government of Canada and Bombardier Inc. entered into an agreement for the creation of a military fighter pilot training program to be made available to the Canadian Forces as well as the military forces of other nations who choose to participate. MILIT-AIR Inc. was formed as an independent entity for the sole purpose of acquiring assets required for the program and making such assets available to Bombardier Inc. Under the agreement, the Government of Canada is obligated to pay annual tuition payments for training of military fighter pilots over a period of 20 years. The payments will be used to retire $720 million 5.75 percent semi-annual secured bonds issued in May 1998 by MILIT-AIR Inc. to finance the acquisition of assets for the Program.

As a result of these financial arrangements, the Government of Canada has recorded a liability of $709 million, offset by deferred payments. These deferred payments will be amortized over the 21-year period ending on December 30, 2021.

Deposit and Trust Accounts

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain moneys that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show the Government's net liability. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.26 presents a summary of the balances and transactions in deposit and trust accounts.

TABLE 6.26

DEPOSIT AND TRUST ACCOUNTS

	April 1/2000	Receipts and other credits	Payments and other charges	March 31/2001
	$	$	$	$
Deposit accounts—				
Agriculture and Agri-Food—				
Guarantee deposits—Board of Arbitration and Review Tribunal	809			809
Canadian Dairy Commission—				
Canadian Dairy Commission account	5,557,391	314,817,604	347,706,197	(27,331,202)
	5,558,200	*314,817,604*	*347,706,197*	*(27,330,393)*
Canada Customs and Revenue Agency—				
Guarantee deposits	12,177,709	5,285,206	1,048,910	16,414,005
Less: securities held in trust	1,322,800	25,000	1,020,000	2,317,800
	10,854,909	*5,310,206*	*2,068,910*	*14,096,205*
Temporary deposits received from importers	699,835		143,881	555,954
Less: deposits in special bank accounts	699,835	143,881		555,954
		143,881	*143,881*	
	10,854,909	*5,454,087*	*2,212,791*	*14,096,205*
Citizenship and Immigration—				
General security deposits	415,147		56,951	358,196
Immigration guarantee fund	18,622,372	9,951,262	6,964,424	21,609,210
	19,037,519	*9,951,262*	*7,021,375*	*21,967,406*
Finance—				
Canada Development Investment Corporation—				
Holdback—Privatization	82,000,000			82,000,000
Crown corporations' surplus moneys—				
St Lawrence Seaway Authority, The	8,000,000		8,000,000	
Petro-Canada Limited—Cash reserve	3,243,288	212,129	3,455,417	
	93,243,288	*212,129*	*11,455,417*	*82,000,000*
Human Resources Development—				
Canada Labour Code—Other	107,142	491,381	497,900	100,623
Canada Labour Code—Wage Recovery Appeals	400,123	456,107	435,412	420,818
	507,265	*947,488*	*933,312*	*521,441*
Indian Affairs and Northern Development—				
Agent administered Indian minors account	894,640	39,041	591,844	341,837
Less: securities held in Peace Hills Trust	894,640	591,844	39,041	341,837
		630,885	*630,885*	
Field British Columbia and Yukon Operations of the Northern Canada Power Commission	992,588			992,588
Guarantee deposits	19,480,887	3,205,307	5,319,159	17,367,035
Less: securities held in trust	16,489,779	4,346,534	1,516,281	13,659,526
	2,991,108	*7,551,841*	*6,835,440*	*3,707,509*
Guarantee deposits—Oil and gas	56,472,554	161,982,567	30,095,013	188,360,108
Less: securities held in trust	54,737,724	21,078,412	152,627,092	186,286,404
	1,734,830	*183,060,979*	*182,722,105*	*2,073,704*
Guarantee deposits—Reserve resources	1,568,251	137,059	938,357	766,953
Less: securities held in trust	324,000	324,000		
	1,244,251	*461,059*	*938,357*	*766,953*
	6,962,777	*191,704,764*	*191,126,787*	*7,540,754*
Industry—				
Trustee Performance Securities—Bankruptcy and Insolvency Act	19,000			19,000

TABLE 6.26

DEPOSIT AND TRUST ACCOUNTS—*Concluded*

	April 1/2000	Receipts and other credits	Payments and other charges	March 31/2001
	$	$	$	$
Justice—				
Supreme Court of Canada—				
Security for costs	395,783	25,500	74,341	346,942
Tax Court of Canada—				
Security for costs	6,249		6,273	(24)
	402,032	*25,500*	*80,614*	*346,918*
Natural Resources—				
Guarantee deposits—Oil and gas	366,171,413	62,771,801		428,943,214
Less: securities held in trust	365,719,399		62,632,156	428,351,555
	452,014	*62,771,801*	*62,632,156*	*591,659*
Privy Council—				
Chief Electoral Officer—Candidates' and committees' deposits —Election and referendum	26,500	1,829,000	162,500	1,693,000
Public Works and Government Services—				
Contractors' security deposits (departments and agencies)—				
Bonds	2,456,445		1,437,816	1,018,629
Less: securities held in trust	2,456,445	1,691,116		765,329
		1,691,116	*1,437,816*	*253,300*
Cash	9,826,557	6,453,058	9,982,826	6,296,789
Certified cheques	80,579	1,044,559	1,070,136	55,002
Less: securities held in trust	440,478	463,001		(22,523)
	(359,899)	*1,507,560*	*1,070,136*	*77,525*
Seized property—Cash	8,083,878	23,699,245	9,068,145	22,714,978
	17,550,536	*33,350,979*	*21,558,923*	*29,342,592*
Total deposit accounts	154,614,040	621,064,614	644,890,072	130,788,582
Trust accounts—				
Finance—				
Halifax 1917 explosion pension account	93,228	4,234	54,820	42,642
Indian Affairs and Northern Development—				
Indian band funds—				
Capital accounts, Table 6.27	808,129,706	288,321,044	119,926,231	976,524,519
Revenue accounts, Table 6.28	139,557,021	84,399,303	85,158,985	138,797,339
	947,686,727	*372,720,347*	*205,085,216*	*1,115,321,858*
Indian estate accounts	9,278,725	4,190,119	4,423,671	9,045,173
Indian savings accounts	84,243,996	7,182,593	27,563,803	63,862,786
	1,041,209,448	*384,093,059*	*237,072,690*	*1,188,229,817*
National Defence—				
Estates—Armed services	556,148	772,717	289,045	1,039,820
Solicitor General—				
Canadian Security Intelligence Service—				
Scholastic awards	32,648	1,230	2,000	31,878
Correctional Service—				
Inmates' trust fund	8,604,975	29,537,851	28,901,905	9,240,921
Royal Canadian Mounted Police—				
Benefit trust fund	2,120,211	190,235	204,649	2,105,797
	10,757,834	*29,729,316*	*29,108,554*	*11,378,596*
Veterans Affairs—				
Administered accounts	3,886,916	1,305,971	2,487,142	2,705,745
Estates fund	2,508,671	490,715	534,554	2,464,832
Veterans administration and welfare trust fund	729,344	125,245	57,677	796,912
	7,124,931	*1,921,931*	*3,079,373*	*5,967,489*
Total trust accounts	1,059,741,589	416,521,257	269,604,482	1,206,658,364
Total deposit and trust accounts	1,214,355,629	1,037,585,871	914,494,554	1,337,446,946

Guarantee deposits—Board of Arbitration and Review Tribunal

This account was established to record deposits of oral hearing fees. The expenses incurred by the Board of Arbitration and Review Tribunal, established pursuant to the *Canada Agricultural Products Act*, are charged to this account.

Canadian Dairy Commission account

The Canadian Dairy Commission is a Crown corporation listed in Part I of Schedule III of the *Financial Administration Act*. This account was established for banking purposes using the Consolidated Revenue Fund pursuant to section 15 of the *Canadian Dairy Commission Act*.

The debit balance in this account is the result of a processing delay and will be cleared in the new fiscal year.

Guarantee deposits—Canada Customs and Revenue Agency

This account was established to record cash and securities required to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees pursuant to the *Customs Act* and the *Excise Tax Act*.

Temporary deposits received from importers

This account was established to record temporary security deposits received from importers to ensure compliance with various departmental (Customs and Excise) regulations regarding temporary entry of goods.

General security deposits

This account was established to record general security deposits from transportation companies in accordance with subsection 92(1) of the *Immigration Act*.

Immigration guarantee fund

This account was established by sections 18, 23, 92 and 103 of the *Immigration Act*, to record amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

Holdback—Privatization—Canada Development Investment Corporation

This account was established pursuant to subsection 129(1) of the *Financial Administration Act*. This special purpose money is to be used to meet costs incurred on the sale of Crown corporations and demand for payment by purchasers pursuant to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with their sale.

Crown corporations' surplus moneys

These accounts were established pursuant to subsection 129(1) of the *Financial Administration Act*, to record moneys received from Crown corporations as directed by the Minister of Finance with the concurrence of the appropriate Minister. Interest can be paid in accordance with and at rates fixed by the Minister of Finance with the approval of the Governor in Council.

Petro-Canada Limited—Cash reserve

This account was established to record cash received from Petro-Canada Limited to be used to pay expenses of Petro-Canada Limited and to cover shortfalls on interest and principal payments for Petro-Canada Limited debt.

On February 5, 2001, all the assets and liabilities of PetroCanada Limited were transferred to the Government and this account was closed.

Canada Labour Code—Other

This account was established to record amounts received under the provisions of section 251 of the Canada Labour Code Part III. The receipts are wage payments ordered by a Labour inspector in settlement of a wages dispute, which the employer has chosen to pay to the Minister of Labour instead of paying them directly to the employee. These amounts are then paid out to the employees.

Canada Labour Code—Wage Recovery Appeals

This account was established to record amounts received under the provisions of section 251.1 of the Canada Labour Code Part III. This requires federally-regulated employers who wish to appeal a payment order made by a Labour inspector regarding wages due to employees, to forward the amounts due to the Minister of Labour for deposit. They are held until the appeal is completed and the adjudicator has directed payment of the disputed amount to the employee or return to the employer. Deposits in this account are interest-bearing at the rate set by the Minister of Finance for contractor's deposits.

Agent administered Indian minors account

This account was established to record moneys belonging to Indian minors transferred to and held by an appointed agent pursuant to section 52 of the *Indian Act*.

Field British Columbia and Yukon Operations of the Northern Canada Power Commission

This account was established to record amounts deposited by the Northern Canada Power Commission to reimburse liabilities pertaining to Field, British Columbia and Yukon Operations of the Northern Canada Power Commission.

Guarantee deposits—Indian Affairs and Northern Development

This account was established to record cash and securities deposited as guarantees for performance as required by permits, leases, authorizations and water licences, pursuant to section 8 of the *Arctic Waters Pollution Prevention Act*, section 17 of the *Yukon Waters Act* and of the *Northwest Territories Waters Act* and various regulations under the *Territorial Lands Act*. Interest is not allowed on cash deposits.

Guarantee deposits—Oil and gas—Indian Affairs and Northern Development

This account was established to record securities in the form of cash, promissory notes, letters of credit or other acceptable instruments which are required to be issued to, and held by the Government of Canada pursuant to a signed Exploration Agreement in accordance with the *Canada Petroleum Resources Act*. These securities are a performance guarantee or refundable rental that the agreed exploration work will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Guarantee deposits—Reserve resources

This account was established to record cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources, in accordance with the various regulations made under section 57 of the *Indian Act*. Interest is allowed on cash deposits.

Trustee Performance Securities—Bankruptcy and Insolvency Act

This account was established in accordance with section 16 of the *Bankruptcy and Insolvency Act*, whereby a duly appointed trustee shall give security in cash or by bond of a guaranty company, satisfactory to the official receiver, for the due accounting for the payment and the transfer of all property received by him as trustee and for the due and faithful performance of his duties.

Security for costs—Supreme Court of Canada

This account was established to record security to the value of $500 deposited by an Appellant with the Registrar of the Supreme Court of Canada in accordance with paragraph 60(1)(b) of the *Supreme Court Act*. As per section 66 of the Rules of the Supreme Court of Canada, interest is paid on money deposited as security.

Security for costs—Tax Court of Canada

This account was established to record moneys paid into the Tax Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held in trust pending payment of such moneys, in accordance with a judgment of the Court.

The debit balance in this account is the result of a processing delay and will be cleared in the new fiscal year.

Guarantee deposits—Oil and gas—Natural Resources

This account was established to record securities in the form of cash, promissory notes, and bonds which are required to be issued to, and held by the Government of Canada pursuant to an Exploration Licence in accordance with section 24 of the *Canada Petroleum Resources Act*. These securities are a performance guarantee that the agreed exploration will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Candidates' and committees' deposits—Election and referendum

This account was established to record candidates' election and committees' referendum deposits received in respect of an election (general or by-election) or a referendum.

Pursuant to the *Canada Election Act* or the *Referendum Act*, amounts received are either refunded to candidates or committees, or are transferred to non-tax revenues.

Contractors' security deposits

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

Seized property—Cash

This account was established pursuant to the *Seized Property Management Act*, to record seized cash which is required to be held by the Minister of Public Works and Government Services until disbursement.

Halifax 1917 explosion pension account

This account was established by subsection 5(1) of the *Halifax Relief Commission Pension Continuation Act*, to provide for the continuation of pensions, grants and allowances following the dissolution of the Halifax Relief Commission.

Indian band funds

This account was established to record moneys belonging to Indian bands throughout Canada pursuant to sections 61 to 69 of the *Indian Act*.

TABLE 6.27

INDIAN BAND FUNDS—CAPITAL ACCOUNTS

	2000-2001	1999-2000
	$	$
Opening balance	808,129,706	742,080,249
RECEIPTS AND OTHER CREDITS—		
Oil royalties	32,163,906	21,272,617
Gas royalties	245,175,976	99,060,439
Land and other claim settlements		13,600,701
Sundries	10,981,162	18,134,874
	288,321,044	152,068,631
	1,096,450,750	894,148,880
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	6,124,652	6,320,300
Transfer pursuant to section 64 of the Indian Act	111,592,805	79,087,656
Sundries	2,208,774	611,218
	119,926,231	86,019,174
Closing balance	976,524,519	808,129,706

TABLE 6.28

INDIAN BAND FUNDS—REVENUE ACCOUNTS

	2000-2001	1999-2000
	$	$
Opening balance	139,557,021	133,008,792
RECEIPTS AND OTHER CREDITS—		
Government interest	56,987,458	51,150,942
Land and other claim settlements	124,234	16,242,819
Sundries	27,287,611	23,459,231
	84,399,303	90,852,992
	223,956,324	223,861,784
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	18,922,777	3,502,193
Transfer pursuant to section 69 of the Indian Act	63,054,185	79,137,225
Sundries	3,182,023	1,665,345
	85,158,985	84,304,763
Closing balance	138,797,339	139,557,021

Indian estate accounts

These accounts were established to record moneys received and disbursed for estates of deceased Indians and mentally incompetent Indians pursuant to sections 42 to 51 of the *Indian Act*.

Indian savings accounts

These accounts were established to record moneys received and disbursed for individual Indians pursuant to sections 52 and 52.1 to 52.5 of the *Indian Act*.

Estates—Armed services

This account was established to record the service estates of deceased members of the Canadian Forces pursuant to section 42 of the *National Defence Act*. Net assets of estates are distributed to legal heirs under the administration of the Judge Advocate General, in his capacity as Director of Estates.

Scholastic awards

This account was established to record donations of $26,000 to be used for the presentation of scholarship awards to children of employees of the Canadian Security Intelligence Service to encourage university studies.

Inmates' trust fund

Pursuant to section 111 of the Corrections and Conditional Release Regulations, this account is credited with moneys received from inmates at the time of incarceration, net earnings of inmates from employment inside institutions, moneys received for inmates while in custody, moneys received from sales of hobbycraft, money earned through work while on day parole, and interest. Payments to assist in the reformation and rehabilitation of inmates are charged to this account.

Benefit trust fund

This account was established by section 23 of the *Royal Canadian Mounted Police Act*, to record moneys received by personnel of the Royal Canadian Mounted Police, in connection with the performance of duties, over and above their pay and allowances.

Administered accounts

Pursuant to section 41 of the *Pension Act* and section 15 of the *War Veterans Allowance Act*, these accounts are under the jurisdiction of the Department of Veterans Affairs. Moneys held in these accounts include: *(a)* pensions and war veterans allowances placed under the administration of the Department of Veterans Affairs; and, *(b)* benefits from other sources such as Old Age Security, Guaranteed Income Supplement or Canada Pension Plan, placed under administration with the consent of the client. These persons have demonstrated their inability to manage their own affairs.

Payments are made out of the accounts, to provide food, shelter, clothing, comforts and other necessities.

Estates fund

This account was established to record the proceeds from the estates of those veterans who died while receiving hospital treatment or institutional care, and for those veterans whose funds had been administered by the Government, in accordance with sections 5, 6 and 7 of the Veterans' Estates Regulations. Individual accounts are maintained and payments are made to beneficiaries pursuant to the Estates Regulations.

Veterans administration and welfare trust fund

This account was established to record donations, legacies, gifts, bequests, etc, received, to be disbursed for the benefit of veterans or their dependents under certain conditions, and for the benefit of patients in institutions, in accordance with section 9 of the Guardianship of Veterans' Property Regulations.

Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government, such as insurance, death benefit and pension accounts. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.29 presents a summary of the balances and transactions for all other specified purpose accounts.

TABLE 6.29

OTHER SPECIFIED PURPOSE ACCOUNTS

	April 1/2000	Receipts and other credits	Payments and other charges	March 31/2001
	$	$	$	$
Insurance and death benefit accounts—				
Finance—				
Office of the Superintendent of Financial Institutions— Insurance company liquidation	88,147	6,535,998		6,624,145
Human Resources Development—				
Civil service insurance fund	8,340,263	202,435	548,204	7,994,494
National Defence—				
Regular forces death benefit account, Table 6.30	185,193,953	29,635,209	25,386,939	189,442,223
Treasury Board—				
Public Service death benefit account, Table 6.31	1,707,010,592	214,553,315	122,416,825	1,799,147,082
Veterans Affairs—				
Returned soldiers' insurance fund	110,376		45,005	65,371
Veterans insurance fund	12,344,468	157,080	1,461,617	11,039,931
	12,454,844	*157,080*	*1,506,622*	*11,105,302*
Total insurance and death benefit accounts	1,913,087,799	251,084,037	149,858,590	2,014,313,246
Pension accounts—				
Human Resources Development—				
Annuities agents' pension account	18,084	407	7,315	11,176
Solicitor General—				
Royal Canadian Mounted Police— Dependants' pension fund	30,380,815	2,668,614	2,088,897	30,960,532
Treasury Board—				
Locally engaged contributory pension account		74,050	74,050	
Total pension accounts	30,398,899	2,743,071	2,170,262	30,971,708
Other accounts—				
Agriculture and Agri-Food—				
Canada/Manitoba partnership agreement on municipal water infrastructure for rural economic diversification	223,475			223,475
Commodity Industry Development Fund—Province	1,320,091	41,754	555,772	806,073
Net Income Stabilization Account	1,546,170,060	720,359,947	638,584,024	1,627,945,983
Shared-cost agreements—Research	23,752,762	28,267,109	28,029,475	23,990,396
Canadian Food Inspection Agency— Shared-cost agreements	1,119,296	1,511,840	1,227,350	1,403,786
Canadian Grain Commission— Automated Quality Testing—Private sector		1,432,205	1,104,032	328,173
	1,572,585,684	*751,612,855*	*669,500,653*	*1,654,697,886*
Canada Customs and Revenue Agency—				
Deposits/Disbursements—Worker's Compensation Board	7,491,658	156,803,770	161,710,905	2,584,523

TABLE 6.29

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/2000	Receipts and other credits	Payments and other charges	March 31/2001
	$	$	$	$
Canadian Heritage—				
Miscellaneous projects deposits	581,105	381,409	592,634	369,880
Shared-cost/joint project agreements	27,987		27,315	672
Canadian Film Development Corporation—				
Advance account	25,019,433	22,821,129	32,262,227	15,578,335
Parks Canada Agency—				
Mackenzie King trust account	284,202		810	283,392
Miscellaneous projects deposits	1,487,887	250,143		1,738,030
	27,400,614	*23,452,681*	*32,882,986*	*17,970,309*
Environment—				
Miscellaneous projects deposits	3,605,453	3,077,035	3,625,628	3,056,860
Finance—				
Common school funds—Ontario and Quebec	2,677,771			2,677,771
Foreign claims fund	179,020			179,020
War claims fund—World War II	4,236			4,236
	2,861,027			*2,861,027*
Fisheries and Oceans—				
Federal/provincial cost-sharing agreements	964,640	947,512	514,956	1,397,196
Miscellaneous projects deposits	7,764,154	11,129,172	9,476,766	9,416,560
Sales of seized assets	668,636	629,817	494,596	803,857
St-Lawrence Seaway Dredging	1,112,267	3,908,336	3,218,411	1,802,192
	10,509,697	*16,614,837*	*13,704,729*	*13,419,805*
Foreign Affairs and International Trade—				
Canada Foundation account	321,432	12,035	10,602	322,865
Less: securities held in trust	312,226	131,881	125,255	305,600
deposits in a special bank account	9,206	130,794	138,853	17,265
		274,710	*274,710*	
Financial assistance to Canadians abroad	56,031	1,099,364	1,064,747	90,648
Funds from non-governmental organizations	11,625,120	57,714,669	53,138,179	16,201,610
Shared-cost projects	1,457,284	8,743,341	6,099,314	4,101,311
Canadian International Development Agency—				
Shared-cost projects—International conferences	29,162			29,162
NAFTA Secretariat, Canadian Section—				
Shared-cost agreements	9,155	4,750		13,905
	13,176,752	*67,836,834*	*60,576,950*	*20,436,636*
Health—				
Canadian Sports Pool Corporation—Other outstanding liabilities	50,000			50,000
Collaborative research projects	907,612	1,152,401	907,105	1,152,908
Miscellaneous federal/provincial projects	1,927,155	5,724,876	6,335,933	1,316,098
Pan American Health Organization	11,370	1,268	13,792	(1,154)
World Health Organization	101,635	34,765	12,377	124,023
Canadian Institutes of Health Research(1)—				
Dyskinesia and torticollis research	84,606	4,279	11,000	77,885
	3,082,378	*6,917,589*	*7,280,207*	*2,719,760*
Human Resources Development—				
Fair wages suspense account	5,974		5,064	910
Federal/provincial shared-cost project	256,166	14,263,332	11,533,491	2,986,007
Federal/provincial shared-cost project—Interprovincial Computerized Examination Management System (ICEMS)	1,729,596	570,576		2,300,172
Labour standards suspense account	1,334,143	2,996	2,044	1,335,095
Canadian Centre for Occupational Health and Safety—				
PanAsia Research and Development Grants Program	525,073		272,215	252,858
	3,850,952	*14,836,904*	*11,812,814*	*6,875,042*

TABLE 6.29

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/2000	Receipts and other credits	Payments and other charges	March 31/2001
	$	$	$	$
Indian Affairs and Northern Development—				
Fines—Indian Act	378,825	7,977	6,240	380,562
Indian agencies revenue trust bank accounts	252,424	4,989,816	5,150,152	92,088
Less: deposits in special bank accounts	252,424	5,150,152	4,989,816	92,088
		10,139,968	*10,139,968*	
Indian band funds—				
Shares and certificates	20,000			20,000
Less: securities held in trust	20,000			20,000
Indian compensation funds	222,340			222,340
Indian moneys suspense account	29,266,051	23,157,269	21,585,468	30,837,852
Indian special accounts	1,214,699	291,071	206,901	1,298,869
Treaty Land Entitlement (Saskatchewan) Fund		13,874,771	13,874,771	
	31,081,915	*47,471,056*	*45,813,348*	*32,739,623*
Industry—				
Canada/Provinces Business Service Centre		400,000	400,000	
Income from securities in trust—Bankruptcy and Insolvency Act	48,789	548		49,337
Petro-Canada Enterprises Inc—Unclaimed shares	697,952		361	697,591
Securities in trust—Bankruptcy and Insolvency Act	31,266			31,266
Less: securities held in trust	31,266			31,266
Shared-cost agreements—Tourism	1,062,175	468,602	1,528,527	2,250
Shared-cost/joint project agreements—Research	112,188	57,205	38,989	130,404
Shared-cost projects	2,003,958	4,243,521	3,507,675	2,739,804
Unclaimed dividends and undistributed assets—				
Bankruptcy and Insolvency Act	3,778,319	3,189,270	1,017,729	5,949,860
Canada Business Corporations Act	1,285,926	22,487	11,664	1,296,749
Winding-up Act	529,659			529,659
Atlantic Canada Opportunities Agency—				
Federal/provincial agreement—Advance account	445,761	8,223,599	7,110,049	1,559,311
Canadian Space Agency—				
Radarsat	216,774		80,263	136,511
National Research Council of Canada—				
Trust fund	16,143,797	17,740,348	14,590,129	19,294,016
Natural Sciences and Engineering Research Council—				
Trust fund	1,385,662	517,193	662,610	1,240,245
Social Sciences and Humanities Research Council—				
Queen's Fellowship fund	272,387	13,592		285,979
Trust fund	250,510	138,795		389,305
Statistics Canada—				
Project deposits	3,669,458	77,843,567	76,909,153	4,603,872
Western Economic Diversification—				
Jobs and economic restoration initiative	973,654	62,852	1,036,506	
Shared-cost agreements—Port of Churchill	3,715,853		855,178	2,860,675
	36,592,822	*112,521,579*	*107,348,833*	*41,765,568*
Justice—				
Federal Court of Canada—				
Federal Court special account	16,035,529	6,386,197	4,721,860	17,699,866
National Defence—				
Foreign governments—				
United Kingdom—				
British Army—Suffield, Alberta	13,011,138	69,457,651	66,465,800	16,002,989
Wainwright, Alberta	585,464	5,634,543	5,191,346	1,028,661
Other activities	5,756,268	16,376,589	21,198,280	934,577
United States of America	75,375	10,244	96,555	(10,936)
Federal Republic of Germany—				
German Army—Shilo, Manitoba	5,621,022	20,297,268	22,694,306	3,223,984
Other activities	6,990,493	31,625,417	31,784,047	6,831,863
Netherlands	7,811,842	11,683,660	12,730,170	6,765,332

TABLE 6.29

OTHER SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/2000	Receipts and other credits	Payments and other charges	March 31/2001
	$	$	$	$
Italian Air Force Training		13,222,674	12,255,713	966,961
Joint research and development projects		2,301,043	1,445,833	855,210
Non-government agencies	2,581,570	442,790,670	427,237,061	18,135,179
North Atlantic Treaty Organization (NATO)—Infrastructure projects	6,649,747		20,652	6,629,095
	49,082,919	*613,399,759*	*601,119,763*	*61,362,915*
Natural Resources—				
Continental geoscience division—Ontario Hydro	37,515		37,515	
Market development incentive payments—Alberta	6,980,426	37,762	838,201	6,179,987
Miscellaneous projects deposits	2,449,415	3,064,553	2,187,930	3,326,038
Shared-cost agreements—Research	1,423,154	2,224,486	2,312,709	1,334,931
Shared-cost projects	4,609,832	4,491,348	4,250,076	4,851,104
	15,500,342	*9,818,149*	*9,626,431*	*15,692,060*
Privy Council—				
Shared-cost projects—Media travel expenses		1,922,690	1,552,756	369,934
Public Works and Government Services—				
Crown Corporation Trusts—Donations	94,300	709,570	634,070	169,800
Francophone Summits	23,798	10,000	27,425	6,373
Interest on bonds—Insurance companies		53,462	53,462	
Military purchases excess funds deposit	40,696,602		7,498,273	33,198,329
Less: securities held in trust	40,696,602	7,498,273		33,198,329
		7,498,273	*7,498,273*	
	118,098	*8,271,305*	*8,213,230*	*176,173*
Solicitor General—				
Joint research and development projects	516,733	5,446,397	3,771,734	2,191,396
Royal Canadian Mounted Police—				
Joint research and development projects	720,052	1,283,443	2,003,495	
Mounted Police Foundation	7,173	353,932	304,676	56,429
Seized assets—Canadian funds	6,017	613,730	396,183	223,564
Sponsorship Agreement—Contributions	413,114	2,263,614	1,398,949	1,277,779
	1,663,089	*9,961,116*	*7,875,037*	*3,749,168*
Treasury Board—				
Credit card—Special project fund	1,000,000			1,000,000
Total	1,795,638,929	1,850,904,356	1,747,366,130	1,899,177,155
Less: consolidation adjustment(2)	25,019,433	9,441,433		15,578,000
Total other accounts	1,770,619,496	1,860,345,789	1,747,366,130	1,883,599,155
Total other specified purpose accounts	3,714,106,194	2,114,172,897	1,899,394,982	3,928,884,109

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(1) Formerly Medical Research Council.

(2) Additional information on consolidated Crown corporations is provided in Section 4 of this volume.

Insurance company liquidation

This account was established to record receipts and disbursements resulting from the liquidation of the estate of Northumberland General Insurance Company.

Civil service insurance fund

This account was established by the *Civil Service Insurance Act*, introduced to enable the Minister of Finance to contract with a person appointed to a permanent position in any branch of the public service for the payment of certain death benefits. No new contracts have been entered into since 1954 when the Supplementary Death Benefit Plan for the Public Service and Canadian Forces was introduced as part of the *Public Service Superannuation Act* and the *Canadian Forces Superannuation Act*, respectively. As of April 1997, the Department of Human Resources Development assumed the responsibility for the administration and the actuarial valuation of the *Civil Service Insurance Act*.

The number of policies in force as of March 31, 2001 were 1,999 and the average age of the policy holders is 83.1 years. During the fiscal year 2000-2001, receipts and other credits consisted of premiums of $5,139 and, an amount of $197,296 (charged to expenditures) which was transferred from the Consolidated Revenue Fund in order to balance the assets and actuarial liabilities of the program as of March 31, 2000. Payments and other charges consisted of death benefits for 88 claims, $517,957 settlement annuities paid to 33 beneficiaries, $18,209; refunds of 4 cash surrenders, $12,012; and, premiums refund, $25.

According to the actuarial valuation and with the prescribed actuarial assumptions, the liabilities in respect of the benefit provided under the Act are estimated at $8,139,020 as of March 31, 2001. The assets as of March 31, 2001 are $7,994,494. The deficit as of March 31, 2001 is therefore at $144,526. Pursuant to subsection 16(3) of the Civil Service Insurance Regulations, the amount of $144,526 will be credited to the Account in the fiscal year 2001-2002 from the Consolidated Revenue Fund.

Regular forces death benefit account

This account was established by the *Canadian Forces Superannuation Act*, to provide life insurance to contributing members of the Armed Forces. Receipts and other credits consist of: *(a)* contributions by participants; *(b)* Government's contribution paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the *Canadian Forces Superannuation Act* or the *Defence Services Pension Continuation Act; (c)* single premiums payable by the Government in respect of regular forces participants who became entitled to a basic benefit of $5,000 without contribution; and, *(d)* interest.

Payments and other charges consist of: *(a)* benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the *Canadian Forces Superannuation Act* or the *Defence Services Pension Continuation Act*, upon their retirement from the regular forces; *(b)* benefits paid in respect of elective regular forces participants, to whom pensions were not payable under the *Canadian Forces Superannuation Act* or the *Defence Services Pension Continuation Act*, upon their retirement from the regular forces; and, *(c)* the portion of benefit payable for which a single premium has been paid by the Government.

TABLE 6.30

REGULAR FORCES DEATH BENEFIT ACCOUNT

	2000-2001	1999-2000
	$	$
Opening balance	185,193,953	181,679,642
RECEIPTS AND OTHER CREDITS—		
Contributions by personnel	11,162,301	11,148,727
Government's contribution	1,535,433	2,286,714
Single premiums payable by the Government in respect of regular forces participants who became entitled to a basic benefit of $5,000 without contribution	649,956	629,863
Interest	16,287,519	16,452,859
	29,635,209	30,518,163
	214,829,162	212,197,805
PAYMENTS AND OTHER CHARGES—		
Benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act	25,386,939	27,003,852
Closing balance	189,442,223	185,193,953

Public Service death benefit account

This account was established under the *Public Service Superannuation Act*, to provide life insurance to contributing members of the Public Service.

The account is credited with: *(a)* contributions by employees; *(b)* contributions by the Government and Public Service corporations; and, *(c)* interest. Payments and other charges represent: *(a)* benefits paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*; and, *(b)* benefits of $10,000 ($5,000 before September 14, 1999) paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*, and on whose behalf a single premium for $10,000 ($5,000 before September 14, 1999) death benefit coverage for life has been made.

TABLE 6.31

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	2000-2001	1999-2000
	$	$
Opening balance	1,707,010,592	1,592,985,892
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees—		
Government and Public Service corporations	53,229,561	60,457,608
Government—		
General	6,809,707	6,088,700
Single premium for $10,000	1,282,817	1,297,204
Public Service corporations	1,844,903	2,514,655
Interest	151,386,327	147,342,497
	214,553,315	217,700,664
	1,921,563,907	1,810,686,556
PAYMENTS AND OTHER CHARGES—		
Benefit payments—		
General	81,499,261	72,684,111
Life coverage for $10,000	40,700,342	30,611,571
Other death benefit payments	217,222	380,282
	122,416,825	103,675,964
Closing balance	1,799,147,082	1,707,010,592

Returned soldiers' insurance fund

This fund was established by the *Returned Soldiers' Insurance Act*, to provide life insurance to contributing veterans of World War I. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial adjustment as at March 31, 2000 of $15,010 was charged to the account during the year and was credited to revenues. The final date on which application for this insurance could have been received, was August 31, 1933.

Veterans insurance fund

This fund was established by the *Veterans' Insurance Act*, to provide life insurance to contributing veterans of World War II. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 2000 of $125,847 was credited to the account during the year and was charged to expenditures. The final date on which application for this insurance could have been received, was October 31, 1968.

Annuities agents' pension account

This account was established by Vote 181, *Appropriation Act No. 1, 1961*, to provide pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public.

Dependants' pension fund

This fund, which pertains to Part IV of the *Royal Canadian Mounted Police Pension Continuation Act*, provides pension benefits to certain widows and other dependants of contributing members of the Royal Canadian Mounted Police. The fund is credited with a 5 percent contribution from the pay of members of the Force (other than commissioned officers) who are subject to the *Pension Continuation Act*. There are no longer any active members amongst the contributors.

Locally engaged contributory pension account

This account, which pertains to Part II of the Locally Engaged Pension Regulations, provides pension benefits to locally employed Government employees who contributed to the plan. The account is credited with contributions from locally engaged employees, and charged with the subsequent payment of benefits.

Treasury Board approved the closure of the plan to new entrants effective December 31, 1988. There are now fewer than fifty members contributing to the plan.

Canada/Manitoba partnership agreement on municipal water infrastructure for rural economic diversification

This account was established to record advance payments received from the government of Manitoba and participating cities/towns for their share of the costs incurred under various projects. The projects involve making improvements to the water supply and waste treatment and disposal infrastructures of rural communities while preserving environmental quality. Money is paid out of the account as eligible billing costs are received.

Commodity Industry Development Fund—Province

This account was established to record contributions received from provincial governments equal to a maximum of one-half of the premium contributions made under the National Tripartite Stabilization Program for Beef in respect of sales in its final year of operation, net of their contributions under the Net Income Stabilization Account Bridge Program. This account earns interest at the rate established by the Minister of Finance. Funds in the account are to be used for programs, projects and activities which include, but are not exclusive to research, technology transfer, promotion and market development but may not be used for direct support to producers or processors.

Net Income Stabilization Account

This account was established by section 15 of the *Farm Income Protection Act* and the Federal/Provincial Agreement establishing the Net Income Stabilization Account Program, to help participating producers of qualifying agricultural commodities achieve long term improved income stability. The Program allows participants to deposit funds up to predetermined limits into an account held at a participating financial institution, and receive matching contributions from the federal and provincial governments.

For the fiscal year ending March 31, 2001, participant deposits pertained in most part, to the 1999 stabilization year (the period for which a participant filed a 1999 tax return). Participants are entitled to make matchable deposits based on eligible net sales (ENS) which are limited to $250,000 per individual. For the 1999 stabilization year, the Agreement allowed for base matchable deposits of up to 3 percent of the ENS for most qualifying commodities. Additional participant deposits were allowed by separate agreement between Canada and a province.

Participants are entitled to make additional non-matchable deposits, which are limited to an annual maximum of 20 percent of ENS (carried forward for up to 5 years).

The account records the following transactions relating to the Consolidated Revenue Fund:

(a) Government matching contributions on participant matchable deposits, for the 1999 stabilization year, with the exception of Alberta, the federal and provincial governments provided base matching contributions equal to two thirds and one third, respectively of participant matchable deposits. The federal Government contributed the full 3 percent for Alberta;

(b) interest paid by the federal Government on funds held in the Consolidated Revenue Fund, at rates and in accordance with terms and conditions determined by the Minister of Finance;

(c) interest paid by participating financial institutions on funds held for participants, at rates set by negotiation between the participant and the financial institution;

(d) bonus interest of 3 percent per annum, split between the federal and provincial governments, except the Province of Alberta, calculated on participant contributions; less,

(e) withdrawals by participants from funds held in the Consolidated Revenue Fund (participants are entitled to make annual account withdrawals up to the amount allowed by the larger of two triggers (a stabilization trigger and a minimum income trigger).

Shared-cost agreements—Research—Agriculture and Agri-Food

This account was established to record amounts deposited by external parties for shared-cost research projects. Moneys are disbursed on behalf of depositors as specific projects are undertaken.

Shared-cost agreements—Canadian Food Inspection Agency

This account was established to record amounts deposited by external parties for shared-cost research projects. Moneys are disbursed on behalf of depositors as specific projects are undertaken.

Automated Quality Testing—Private sector

The purpose of the account is to develop new, rapid, automated testing methods to determine the quality of grain and to commercialize them. This project is funded at least 50% from the private sector. The authority comes from Treasury Board minute N°. 827824 as at February 10, 2000.

Deposits/Disbursements—Worker's Compensation Board

This account was established under the authority of the *Canada Customs and Revenue Agency Act* and the *Worker's Compensation Act*, to enable the Canada Customs and Revenue Agency to record and forward on weekly basis, funds received from Nova Scotia employers to the Worker's Compensation Board of Nova Scotia, as part of a partnership arrangement between the Agency and the Board.

Miscellaneous projects deposits—Canadian Heritage

This account was established to record contributions received from organizations and individuals, for the furtherance of research work.

Shared-cost/joint project agreements—Canadian Heritage

This account was established to record monies received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Advance account—Canadian Film Development Corporation

This account was established pursuant to section 19 of the *Canadian Film Development Corporation Act*, to reserve for use in future years moneys generated by projects funded by Telefilm Canada, and which, due to timing, remained unreinvested at year end.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of $225,000, to the Government of Canada. The amount of $225,000 was credited to the account. Interest computed, in accordance with the terms of section 3 of the *Laurier House Act*, is to be credited to the account at the end of each year, and charged to interest on the public debt. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

Miscellaneous projects deposits—Parks Canada Agency

This account was established to record contributions received from organizations and individuals for various projects.

Miscellaneous projects deposits—Environment

This account was established to record contributions received from organizations and individuals, for the furtherance of research work.

Common school funds—Ontario and Quebec

This account was established under *12 Victoria 1849*, Chapter 200, to record the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of $133,888, apportioned on the basis of population, is paid directly to these provinces on a semi-annual basis, at the rate of 5 percent per annum, and is charged to interest on the public debt.

Foreign claims fund

This account was established by Vote 22a, *Appropriation Act No. 9, 1966*, to record: *(a)* such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, *(b)* all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted, including payment of the expenses incurred in investigating and reporting on such claims.

War claims fund—World War II

This account was established by Vote 696, *Appropriation Act No. 4, 1952*, to record moneys received from the Custodian of Enemy Property or from other sources, and payments: *(a)* to eligible claimants for compensation in respect of World War II; *(b)* of a supplementary award amounting to 50 percent of the original award (PC 1958-1467, October 23, 1958); and, *(c)* of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report on claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of the Commission are chargeable hereto.

Federal/provincial cost-sharing agreements

This account was established to record the deposit of moneys received from the provinces for cost-shared programs according to official signed agreements.

Miscellaneous projects deposits—Fisheries and Oceans

This account was established to record contributions received from organizations and individuals, for the furtherance of research work.

Sales of seized assets

The account was established to record the proceeds of the sale of seized items by the Department of Fisheries and Oceans from a person contravening the *Fisheries Act*. Monies so received are held in the Consolidated Revenue Fund pending final resolution of the case by the Minister of Fisheries and Oceans or the courts.

St-Lawrence Seaway Dredging

This account was established to record monies received for the maintenance dredging services tonnage fees. Monies so received are used to pay for the dredging of the St-Lawrence Ship Channel between Montreal and Cap Gribane.

Canada Foundation account

This account was established by Vote 6g, *Appropriation Act No. 2, 1967*, to record monies received in connection with the Civilian Relief Agreement of 1950, and the Cultural Agreement of 1954 between Canada and Italy, and disbursements for the purposes of the said agreements.

Financial assistance to Canadians abroad

This account was established to record monies received from families or friends as prepayment for financial assistance to distressed Canadians abroad.

Funds from non-governmental organizations

This account was established to record monies received as prepayment for services to be performed by the Department of Foreign Affairs and International Trade on behalf of third parties.

Shared-cost projects—Foreign Affairs and International Trade

This account was established to record monies received from organizations outside the Government of Canada accounting entity for shared-cost projects.

Shared-cost projects—International conferences

This account was established to record deposits received and payments made in accordance with authorities for shared-cost projects concerning International Conference Agreements.

Shared-cost agreements—NAFTA Secretariat, Canadian Section

This account was established to record monies received from the United States and the Mexican Section of the NAFTA Secretariat, for the development and administration of common information management systems.

Canadian Sports Pool Corporation—Other outstanding liabilities

This account was established to record moneys received at the dissolution of the Canadian Sports Pool Corporation which are to be used to pay any liabilities of the Corporation.

Collaborative research projects

This account was established to record funds received from client groups for cost shared and joint project research agreements.

Miscellaneous federal/provincial projects—Health

This account was established to record transactions relating to the provinces/territories share of costs incurred under federal/provincial cost-sharing agreements for joint federal/provincial/territorial projects which address health issues which are national in scope.

Pan American Health Organization

This account was established to record funds for a collaborative laboratory and epidemiolagy strengthening project for the prevention and control of selected enterics pathogens and their antibiotic resistance pattern in the region of the Americas. It also includes a project to strengthen epidemiological and laboratory infrastructure for the diagnosis and surveillance of S. pneumonia in support of vaccine development.

The debit balance in this account is the result of a processing delay and will be cleared in the new fiscal year.

World Health Organization

This account was established to record funds received from the World Health Organization, for scientific projects.

Dyskinesia and torticollis research

This account was established by section 29 of the *Canadian Institutes of Health Research Act*, to record a bequest of $75,000 made by an anonymous donor, to establish a fund for research in the fields of dyskinesia and torticollis. The interest received is used for the payment of research grants. Other donations are also credited to this fund.

Fair wages suspense account

This account is operated under the authority of section 13 of the Fair Wages and Hours of Labour Regulations. Where an investigation in respect of a contract on Government works results in an award of wages, the amount received from the contractor is credited to this account, and is subsequently distributed to employees.

The account also records amounts received from departments and agencies, representing wages in respect of contracts, withheld from final payment to contractors.

Federal/provincial shared-cost project—Human Resources Development

This account was established to record the deposit of advance payments made by provinces towards the costs of projects and programs for which there is a cost-sharing agreement with the federal Government. Disbursements are made to pay the provinces' share of costs per official agreements or to refund unused amounts.

Federal/provincial shared-cost project—Interprovincial Computerized Examination Management System (ICEMS)

This account was established to record advance payments received from provincial governments to cover their share of the costs of the ICEMS Project. Advance payments are made pursuant to the ICEMS Framework Agreement. The cost incurred are charged to the account and any unexpended funds will be returned to provinces at the end of the project.

Labour standards suspense account

This account was established under the authority of section 23 of the Canada Labour Standards Regulations to record wages received by the Minister of Labour from employers who cannot locate employees. Efforts are then made to locate employees.

PanAsia Research and Development Grants Program

This account was established to record monies being administered on behalf of the International Development Research Centre for various grants to support research and development and research projects in Asia and Pacific region in networking applications, technologies and regulatory issues. The project addresses the region's economic, social and environmental problems.

Fines—Indian Act

Fines collected as defined in section 104 of the *Indian Act*, are credited to this account for the benefit of the bands or members of the bands. Expenditures may be made per the direction of the Governor in Council to cover certain costs in the administration or promotion of the purpose of the relative law.

Indian agencies revenue trust bank accounts

This account was established to record moneys held for Indians in authorized banks across Canada. These moneys include such items as deposits and payments on leases held for individual Indians, and those to be split between individual Indians and Indian bands. This is a non-interest bearing account.

Indian band funds—Shares and certificates

This account was established under the *Indian Act*, to record the historical value of Transalta Utilities Ltd shares received as compensation for a power line right-of-way on the Blood Indian reserve. These shares are held in the name of the Receiver General for Canada for the credit of the Blood Indian Band. Any dividends received are credited to the revenue account of the Blood Indian Band.

Indian compensation funds

This holding account was established to record moneys received from the sales of Indian lands and easement compensation where the title has not been cleared nor the land survey completed.

Indian moneys suspense account

This account was established to hold moneys received for individual Indians and bands, that cannot be disbursed to an Indian, or credited to an Indian Band Fund or Individual Trust Fund account, pending execution of the related lease, permit or licence, settlement of litigation, registration of the Indian or identification of the recipient.

Indian special accounts

Indian special accounts represent a number of non-interest bearing accounts which are maintained for specific purposes and include the following:

(a) Missing individual—Estate distribution to which a missing individual is entitled is held in this account.

(b) Quebec fur account—This account records moneys received from the sales of pelts trapped on reserves in the Abitibi District in Quebec, to defer charges for tallymen's wages, freight costs, etc.

Treaty Land Entitlement (Saskatchewan) Fund

This account was established to record contributions and payments pertaining to settling of Saskatchewan Indian Nation's land claims. Interest credited on the Province of Saskatchewan deposits was charged to public debt while interest on federal contribution was charged to expenditures of the Department of Indian Affairs and Northern Development.

Canada/Provinces Business Service Centre

This account was established to record monies received from other provinces under cost-sharing agreements for the Canada-Ontario Business Service Centre.

Income from securities in trust—Bankruptcy and Insolvency Act

This account was established by sections 78, 84, 154 and 194 of the *Bankruptcy and Insolvency Act*, to record dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are forwarded to the Superintendent of Bankruptcy for safekeeping.

Petro-Canada Enterprises Inc—Unclaimed shares

This account was established to record the liability to shareholders who have not presented their shares for payment.

Securities in trust—Bankruptcy and Insolvency Act

This account was established by section 67 of the *Bankruptcy and Insolvency Act*, to record the value of securities originally held by a bankrupt stockbroker, on behalf of clients who have not been located.

Shared-cost agreements—Tourism

This account was established to record amounts deposited by external parties for shared-cost projects. Moneys are disbursed on behalf of depositors as specific projects are undertaken.

As of January 2, 2001, Canadian Tourism Commission is now a Crown Corporation listed in Part I of Schedule III of the *Financial Administration Act*. This account will be closed at the beginning of fiscal year 2001-2002.

Shared-cost/joint project agreements—Research

This account was established to record monies received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Shared-cost projects—Industry

This account was established to record monies received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Unclaimed dividends and undistributed assets—Bankruptcy and Insolvency Act

This account represents amounts credited to the Receiver General in accordance with the provisions of section 154 of the *Bankruptcy and Insolvency Act*, pending distribution to creditors.

Unclaimed dividends and undistributed assets—Canada Business Corporations Act

This account was established in accordance with sections 227 and 228 of the *Canada Business Corporations Act*, for the purpose of recording liabilities to creditors and shareholders who have not been located. The account is charged when funds are paid to them.

Unclaimed dividends and undistributed assets—Winding-up Act

This account records amounts credited to the Receiver General, in accordance with sections 138 and 139 of the *Winding-up Act*, pending distribution.

Federal/provincial agreement—Advance account

This account was established to record deposits from non-federal partners for their share of costs under various projects. Monies are disbursed on behalf of contributors as projects are undertaken. Unused funds are to be returned to contributors.

Radarsat

This account was established to record moneys received for both cost-sharing and advance payments for Radarsat scenes.

Trust fund—National Research Council of Canada

This account was established by the *National Research Council Act* to record funds received from other governments and organizations outside the accounting entity to cover expenditures made on their behalf.

Trust fund—Natural Sciences and Engineering Research Council

This account was established by the *Natural Sciences and Engineering Research Council Act (1978)* to record funds received from other governments and organizations, to cover expenditures made on their behalf, and to record the liability to other organizations.

Queen's Fellowship fund—Social Sciences and Humanities Research Council

This fund is an endowment of $250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The interest earned is used for the payment of fellowships to graduate students in certain fields of Canadian studies.

Trust fund—Social Sciences and Humanities Research Council

This account was established to record receipts and disbursements of funds available for social sciences and humanities research activities. The account is also used to record receipts of private donations and disbursements for the purpose of special projects.

Project deposits—Statistics Canada

This account was established to record deposits received from outside parties to secure payments for special statistical services.

Jobs and economic restoration initiative

This account was established through a federal-provincial cost-shared program designed to help prevent permanent job loss in flood affected areas and to restore economic activity.

Shared-cost agreements—Port of Churchill

This account was established through a federal-provincial cost-shared program in sharing the dredging costs of the upgrade to the Port of Churchill.

Federal Court special account

This account was established to maintain accounts on behalf of litigants before the Court. These accounts record the moneys paid into the Federal Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held in trust pending payment of such moneys, in accordance with a judgment of the Court.

Foreign governments

These accounts were established to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

The debit balance shown in one of these accounts is the result of a processing delay and will be cleared in the new fiscal year.

Italian Air Force Training

This account was established to process advance payments and recover costs related to the Italian Air Force Training Program to conduct low-level flying training at Goose Bay, Labrador.

Joint research and development projects—National Defence

This account was established to record funds received from the private sector through collaborative relationships where the work is shared between the government and the private sector laboratory.

Non-government agencies

This account was established to record funds received for expenditures made on behalf of non-government agencies, for which specific accounts have not been established.

North Atlantic Treaty Organization (NATO)—Infrastructure projects

These accounts were established to record funds received from NATO to cover *(a)* NATO infrastructure projects implemented by Canada, and, *(b)* other expenditures to be made on NATO's behalf, in accordance with the terms of an agreement with the Government of Canada.

Continental geoscience division—Ontario Hydro

This account was established to facilitate a cost sharing agreement between Natural Resources and Ontario Hydro to acquire, compile, process and interpret seismic reflection data recorded in Lake Ontario, Lake Erie, and Lake Huron.

During the year, the account was closed.

Market development incentive payments—Alberta

This account records moneys received from the Government of Alberta, to encourage the expansion of natural gas markets in Alberta and provinces to the East, in accordance with an agreement between the Government of Canada and the Government of Alberta dated September 1, 1981 and pursuant to section 39 of the *Energy Administration Act*. The original term of the agreement was from November 1, 1981 to January 31, 1987. As a result of the Western Accord of March 25, 1985, payments from the Government of Alberta terminated as at April 30, 1986, however, payments are being made from the account for selected programs which encourage the use of natural gas for vehicles.

Miscellaneous projects deposits—Natural Resources

This account was established to record contributions received from organizations and individuals for the furtherance of forestry research work.

Shared-cost agreements—Research—Natural Resources

This account was established to facilitate the retention and disbursement of moneys received from private industries and other governments for joint projects or shared-cost research agreements.

Shared-cost projects—Natural Resources

This account was established to facilitate the retention and disbursement of moneys received from private organizations and other governments for cost-sharing scientific projects.

Shared-cost projects—Mediatravel expenses

This account was established to record money received as pre-payment for services from non-governmental organisations.

Crown Corporation Trusts—Donations

This account was established to record, on a temporary basis, *(a)* donations intended for the development and operations of the Downsview Park, Toronto; and, *(b)* donations from private sector entities to support the Old Port of Montreal.

Francophone Summits

This account was established to record moneys granted since 1994 by the «Agence de la Francophonie (Paris)» for completing projects involving the industrialization of the French language and the promotion of new French terms in both scientific and technical fields.

Interest on bonds—Insurance companies

This account is credited with the proceeds from interest coupons on bonds deposited by insurance companies under the *Insurance Companies Act*. Debits represent the payment of the same interest to the insurance companies.

Military purchases excess funds deposit

This account was established by a written agreement between Canada and the United States, to record temporarily unused funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

Joint research and development projects—Solicitor General

This account was established to record funds received to conduct joint research and development projects.

Joint research and development projects—Royal Canadian Mounted Police

This account was established to record monies received from other government organizations in order to share costs incurred under various research project agreements.

Mounted Police Foundation

This account was established to record funds received from the Mounted Police Foundation which will be used to cover expenditures related to community policing, educational, promotional and public relations projects throughout Canada.

Seized assets—Canadian funds

This account was established to record moneys seized during the course of investigations and drug seizures under the Criminal Code of Canada, the *Narcotic Control Act*, the *Food and Drug Act*, the *Customs Act* and the *Excise Act*. The funds are held pending Court decisions.

Sponsorship Agreement—Contributions

This account was established to record funds contributed to the Royal Canadian Mounted Police pursuant to sponsorship agreements for use in community policing programs.

Credit card—Special project fund

This account was established to record funds received from American Express (AMEX) to improve the Travel Card Program.

SUPPLEMENTARY STATEMENTS

Canada Pension Plan

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Canada Pension Plan have been prepared by management of Human Resources Development Canada in accordance with the accounting policies set out in Note 2 to the financial statements.

Management is responsible for the integrity and objectivity of the data in these financial statements, including the amounts which must, of necessity, be based on estimates and judgements. The financial information presented throughout the *Annual Report* is consistent with the financial statements.

In support of its responsibility, management has developed and maintains books of account, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the reliability of the financial information, and to ensure that the transactions are in accordance with the *Canada Pension Plan* and regulations, as well as the *Financial Administration Act* and regulations.

The Auditor General of Canada, the external auditor of the Canada Pension Plan, has conducted an independent audit of the financial statements in accordance with Canadian generally accepted auditing standards and has reported to the Minister of Human Resources Development.

ALAN WINBERG
Assistant Deputy Minister
Financial and Administrative Services

CLAIRE M. MORRIS
Deputy Minister

July 18, 2001

AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES DEVELOPMENT

I have audited the statement of net assets of the Canada Pension Plan as at March 31, 2001 and the statement of changes in net assets for the year then ended. These financial statements are the responsibility of the management of Human Resources Development Canada. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Canada Pension Plan as at March 31, 2001 and the changes in its net assets for the year then ended in accordance with the significant accounting policies set out in Note 2 to the financial statements.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
July 18, 2001

Canada Pension Plan —*Continued*

CANADA PENSION PLAN

STATEMENT OF NET ASSETS
AS AT MARCH 31
(in millions of dollars)

	2001	2000
Assets		
Investments		
CPP Investment Fund—At cost (Note 3)		
Provincial and territorial bonds	26,188	26,873
Canada bonds	3,403	3,426
CPP Investment Board—At fair value (Note 4)		
Canadian equities	5,024	1,954
Non-Canadian equities	2,131	439
Cash		
Deposit with Receiver General for Canada	6,420	6,261
Receivables		
Contributions	1,415	1,170
Accrued interest	1,139	1,172
Régime des rentes du Québec	24	6
Beneficiaries (Note 5)	46	46
	45,790	41,347
Liabilities		
Accounts payable	51	32
Accrued pensions and benefits	50	53
CPP Investment Board's liabilities, net of its other assets	1	1
	102	86
Net assets	45,688	41,261
Net assets, represented by:		
Canada Pension Plan Investment Fund	29,591	30,299
Transfers to Canada Pension Plan Investment Board	7,546	1,933
Accumulated net income/(loss) from Investment Board's operations	(391)	460
Canada Pension Plan Account (Note 6)	6,420	6,261
Receivables, net of liabilities	2,522	2,308
Net assets	45,688	41,261

The accompanying notes are an integral part of these financial statements.

Approved by Human Resources Development Canada:

ALAN WINBERG
Assistant Deputy Minister
Financial and Administrative Services

CLAIRE M. MORRIS
Deputy Minister

Canada Pension Plan —*Continued*

CANADA PENSION PLAN

STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31
(in millions of dollars)

	2001	2000
Net assets, beginning of year	41,261	39,100
Increase in assets		
Contributions (Note 7)	21,407	17,037
Investment income (Note 8)	2,849	4,238
	24,256	21,275
Decrease in assets		
Pensions and benefits (Note 9)		
Retirement	13,527	12,919
Survivors	2,802	2,669
Disability	2,546	2,559
Disabled contributor's child	233	245
Death	213	222
Orphan	198	202
Less: Net overpayments	(25)	(17)
	19,494	18,799
Administration costs (Note 10)	335	315
	19,829	19,114
Increase in net assets	4,427	2,161
Net assets, end of year	45,688	41,261

The accompanying notes are an integral part of these financial statements.

Canada Pension Plan—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2001

1. Description of the Canada Pension Plan

(a) Description of the CPP

The Canada Pension Plan (CPP) is a federal/provincial plan established by an act of Parliament in 1965.

The CPP began operations in 1966. It is a compulsory and contributory social insurance program operating in all parts of Canada, except Quebec, which operates the Régime des rentes du Québec, a comparable program. The Plan's objective is to provide a measure of protection to workers and their families against the loss of earnings due to retirement, disability or death.

The Minister of Human Resources Development is responsible for the administration of the *Canada Pension Plan* (the *CPP Act*); the Minister of National Revenue is responsible for collecting contributions. The Minister of Finance and his provincial counterparts are responsible for setting CPP contribution rates, pension and benefit levels and funding policy.

The financial activities of the Canada Pension Plan are recorded in the CPP Account (Note 6). The CPP Investment Fund (Note 3) holds the bond portfolio of the Plan, and the Plan's investments in capital markets are managed by the CPP Investment Board (Note 4). The financial transactions affecting the Account and the Investment Fund are governed by the *CPP Act* and regulations. The Investment Board's transactions are governed by the *Canada Pension Plan Investment Board Act* and the accompanying regulations.

As stated in the *CPP Act*, changes to this Act require the approval of at least two-thirds of the provinces having, in the aggregate, not less than two-thirds of the population of all included provinces.

(b) Financing

CPP is financed by contributions and investment returns.

Employers and employees pay contributions equally to CPP. Self-employed workers pay the full amount.

CPP was designed initially to be financed on a pay-as-you-go basis, which means that the Plan would operate on a current basis with pensions and benefits being paid out of current contributions. With changes made to the Act in 1997, CPP is now intended to be funded on a "steady-state" basis—that is, combined contributions are planned to increase to 9.9 percent of pensionable earnings by 2003 and are then expected to level off.

From 1966 to 1986, the combined employer-employee contribution rate remained at 3.6 percent of pensionable earnings. In 1987, it was raised to 3.8 percent and increased yearly by 0.2 percent to reach 5.6 percent in 1996. In 1997, 1998, 1999 and 2000, the combined contribution rate was increased by 0.4 percent, 0.4 percent 0.6 percent and 0.8 percent respectively. In 2001, it was increased by 0.8 percent to reach 8.6 percent. The maximum combined contribution for 2001 was $2,993 (2000 - $2,660).

The *CPP Act* provides that an actuarial report shall be prepared every three years for purposes of the review of the financial state of the CPP by the Minister of Finance and his provincial counterparts. The *Seventeenth Actuarial Report of the Chief Actuary of the Office of the Superintendent of Financial Institutions* was tabled in the House of Commons in December 1998. Federal and provincial ministers of Finance concluded at the end of the 1999 Triennial Review process that the CPP's financial health is sound and that the 9.9 percent combined employee-employer contribution rate which will be reached in 2003 is expected to be sufficient to sustain the Plan in the face of an aging population.

(c) Net assets of the Plan

The net assets of the Plan are composed of the deposit with the Receiver General for Canada, short term and long term investments in bonds and investments in capital markets managed by the CPP Investment Board. The net assets represent funds accumulated for the payment of pensions, benefits and administration costs. This amount does not cover the actuarial present value of accrued pensions and benefits. As at March 31, 2001, the net assets of the Plan are $45.7 billion (2000 - $41.3 billion). This amount represents 2.3 times the total of pensions and benefits for the year 2000-2001.

(d) Pensions and benefits

Retirement pensions—A retirement pension is payable to each contributor at age 60 or older, according to the provisions of the Act. The monthly amount is equal to 25 percent of the contributor's average monthly pensionable earnings during the pensionable period. The amount may be reduced or increased depending upon whether the contributor applies for a retirement pension before or after age 65. This adjustment cannot exceed 30 percent. The maximum monthly pension payable at age 65 in 2001 is $775.00 (2000 - $762.92).

Canada Pension Plan —*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2001—*Continued*

Disability benefits—A disability benefit is payable to a contributor who is disabled, according to the provisions of the Act. The amount of the disability benefit to be paid includes a flat-rate portion and an amount equal to 75 percent of the earned retirement pension. The maximum monthly disability benefit in 2001 is $935.12 (2000 - $917.43).

Survivor's benefits—A survivor's benefit is payable to the spouse or common-law partner (the beneficiary) of a deceased contributor, according to the provisions of the Act. For a beneficiary under the age of 65, the benefit consists of a flat-rate portion and an amount equal to 37.5 percent of the deceased contributor's earned retirement pension. A beneficiary between the ages of 35 and 45 who is not disabled or who has no dependent children receives reduced benefits. For beneficiaries aged 65 and over, the benefit is equal to 60 percent of the retirement pension granted to the deceased contributor. The maximum monthly benefit payable to a beneficiary in 2001 is $465.00 (2000 - $457.75).

Disabled contributor's child and orphan benefits—According to the provisions of the Act, each child of a contributor who is receiving disability benefits or who died is entitled to a benefit as long as the child is under the age of 18, or is between the ages of 18 and 25 and attending school full-time. The flat-rate monthly benefit in 2001 is $178.42 (2000 - $174.07).

Death benefits—According to the provisions of the Act, a death benefit is a one-time payment to, or on behalf of, the estate of a contributor. The benefit amounts either to 10 percent of the maximum pensionable earning in the year of death or six times the monthly retirement pension granted to the deceased contributor, whichever is less. The maximum death benefit in 2001 is $2,500 (2000 - $2,500).

Pensions and benefits indexation—As required by the Act, pensions and benefits are indexed annually based on the Consumer Price Index for Canada. The rate of indexation for 2001 is 2.5 percent (2000 - 1.6 percent).

2. Significant accounting policies

(a) Basis of presentation

These financial statements present the net assets and the changes in net assets of the Canada Pension Plan. They do no provide information on the actuarial estimates required to meet future obligations of the CPP. The CPP Act does not require that the pensions and benefits be pre-funded.

The financial statements are prepared in accordance with relevant acts and regulations. They have been prepared on the accrual basis of accounting and they include amounts which must, of necessity, be based on management's best estimates and judgements.

The CPP, which is under joint control of the Government of Canada and participating provinces, is not considered to be part of the reporting entity of the Government of Canada. Accordingly, its financial activities are not consolidated with those of the Government.

(b) Valuation of investments

Bonds are shown at cost, which is equal to the face value of the bonds at the time of purchase. This accounting policy has been selected based on the non-marketable, non-transferable nature of the bonds and on consideration of the likelihood of redemption of the provincial and territorial bonds in the foreseeable future. The bonds issued by the provincial and territorial governments are redeemable prior to maturity at market value equivalent at the option of these governments. In the event that the federal Minister of Finance considers the redemption necessary to pay pensions, benefits and administration costs, the bonds would then be redeemed at face value.

CPP Investment Board's investments are stated at fair value. Fair value is the amount of the consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act. Market prices for securities and unit values for pooled and mutual funds are used to represent fair value for the investments. Unit values reflect the quoted market prices of the underlying securities.

(c) Contributions to the Plan include CPP contributions collected by the Canada Customs and Revenue Agency (CCRA) for the year, including receivables at year-end. Funds transferred by the CCRA are estimated and are subject to review and adjustments. Adjustments, if any, are recorded as contribution revenue in the year they are known.

(d) Investment income recognition

Interest income is recorded in the year in which it is earned.

CPP Investment Board's net income from operations represents the Investment Board's investment income, less investment and administrative expenses. Investment income is recorded on the accrual basis and represents realized gains and losses on disposal or transfer of investments, unrealized gains and losses on investments held at the end of the year, dividend income, interest income, and distributions from mutual and pooled funds. Realized gains and losses on investments sold during the year represent the difference between sale proceeds and cost, less related costs of disposition. Unrealized gains and losses represent the change in the difference between fair value and cost of investments at the beginning and end of each year.

Canada Pension Plan —*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2001—*Continued*

(*e*) Pensions and benefits are recorded when payable.

(*f*) Net overpayments are composed of overpayments of pensions and benefits that were established during the year less remissions of debts granted.

(*g*) Administration costs are recorded in the year to which they relate.

3. Investments held by the CPP Investment Fund

The Canada Pension Plan Investment Fund was established in the accounts of Canada by the *CPP Act* to record the Plan's investments in bonds of the provinces, territories and Canada. The CPP Investment Fund's bond portfolio is administered by the federal Department of Finance.

Until the end of 1997, the investments in provincial, territorial and federal government bonds were made with the cash on hand in excess of the Plan's forecast three-month operating requirement. These bonds were not marketable and had a 20-year term (or less) as fixed by the Minister of Finance on the recommendation of the Chief Actuary of the Office of the Superintendent of Financial Institutions. The interest rate on the bonds was determined by the Minister of Finance based on the average yield to maturity of all outstanding Government of Canada obligations with terms of 20 years or more. When these bonds matured, funds not required for payment of pensions and benefits were re-invested in new bonds.

Beginning in 1998, a maturing provincial or territorial bond may be re-invested in a new bond only once for a term of 20 years, if both the issuer asks to do so and the operating balance is sufficient to pay current pensions and benefits. Excess funds not re-invested are transferred to the CPP Investment Board.

The re-invested bonds remain not marketable and bear interest at a rate fixed by the Minister of Finance. The interest rate is substantially the same rate as that the province would pay if it were to borrow the same amount for the same term through the issuance of a bond on the public capital markets.

All disposals of bonds are made, at maturity date, at face value. Interest earned on the investments is paid semi-annually to the CPP Account. The bonds are redeemable in whole or in part before maturity. Since January 31, 2001, the provinces and territories are permitted to redeem their bonds held by the CPP Investment Fund prior to their maturity at a value equivalent to market value. The bonds can also be redeemed at the option of the federal Minister of Finance where he considers the redemption necessary to pay pensions, benefits and administration costs. The bonds are then redeemed at face value. No bonds were redeemed by the provinces and the territories prior to maturity during the year ended March 31, 2001.

At March 31, 2001, the balance in the Investment Fund was $29.6 billion at cost (2000 - $30.3 billion). The estimated fair value of the balance in the Investment Fund, including accrued interest, is $37.6 billion (2000 - $37.5 billion). This estimate is calculated by discounting the bonds' contractual cash flows at rates currently available at year-end or similar investments.

The following schedule provides information on the disposals, re-investments and balance of the Investment Fund.

BONDS, AT COST
(in millions of dollars)

	March 31, 2000	Disposals	Re-investments	March 31, 2001
Newfoundland	633	43	43	633
Prince Edward Island	140	9	9	140
Nova Scotia	1,173	78	78	1,173
New Brunswick	836	53	53	836
Quebec	96	6	6	96
Ontario	13,117	1,038	629	12,708
Manitoba	1,507	111		1,396
Saskatchewan	1,341	87	75	1,329
Alberta	3,776	222	222	3,776
British Columbia	4,250	302	149	4,097
Yukon Territory	4			4
	26,873	1,949	1,264	26,188
Canada	3,426	23		3,403
	30,299	1,972	1,264	29,591

Canada Pension Plan —*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2001—*Continued*

The following schedule presents the classification of bonds by maturity dates and the weighted-average annual rate of return on bonds currently held.

	2001		2000	
	(in millions of dollars)			
	Investment at cost	Average yield	Investment at cost	Average yield
Investments maturing				
Within 1 year	2,369	15.31%	1,973	12.66%
1 to 5 years	9,529	12.84%	9,534	13.79%
Over 5 years	17,693	9.38%	18,792	9.84%
Total—Investments	29,591		30,299	
Weighted-average yield on investments		10.97%		11.27%

4. Investments held by the CPP Investment Board

The Canada Pension Plan Investment Board was established by an act of Parliament in 1997. The *Canada Pension Plan Investment Board Act* came into force on April 1, 1998. The purpose of the Board is to invest the funds transferred by the CPP in a diversified portfolio of securities. The Board is designed to operate at arm's length from the government and it is required to be accountable to the public, the Minister of Finance and his provincial counterparts through regular reports.

The following schedule provides information on the Board's investments as at March 31.

(in millions of dollars)

	2001	2000
Canadian equities, at fair value		
Canadian equities—TSE 3000 (Combination of index funds and direct security investments that substantially replicate the TSE 300)	3,057	1,954
Other Canadian equities (Diversified portfolio of pooled fund and direct security investments)	1,967	
Total Canadian equities (Cost 2001 - $5,635; 2000 - $1,633)	5,024	1,954
Non-Canadian equities, at fair value—		
US Equity Index Fund— S & P 500	1,070	220
EAFE Equity Index Fund	1,061	219
Total non-Canadian equities (Cost 2001 - $2,407; 2000 - $400)	2,131	439
Total investments	7,155	2,393

In accordance with its Investment Plicy, 100 percent of the CPP Investment Board's investments are allocated to equities, with at least 70 percent of the book value allocated to Canadian equities and the remainder to non-Canadian equities.

The regulations governing the CPP Investment Board allow the active management of up to 50 percent of Canadian equities, on a book value basis. The regulations restrict the remaining investments in Canadian equities to substantially replicate the composition of one or more broad market indices. As at March 31, 2001, approximately 64 percent of Canadian equity investments, on a book value basis, substantially replicated the Tjoronto Stock Exchange 300 Composite Index.

Under the terms of the Investment Policy, investments in non-Canadian equities should substantially replicate broad market indices. Non-Canadian investments are held in funds that substantially replicate the Morgan Stanley Capital International ("MSCI") EAFE Index and the Standard & Poor's ("S&P) 500 Index. Investments are not hedged against changes in foreign currency exchange rates.

The CPP Investment Board's audited financial statements for the year ended March 31, 2001 are publicly available and provide details concerning the Board's investment policy, its investments and portfolio return.

5. Receivables from beneficiarires

(in millions of dollars)

	2001	2000
Balance of pensions and benefits overpayments	76	75
Less: allowance for doubtful accounts	30	29
	46	46

Canada Pension Plan—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2001—*Continued*

Human Resources Development Canada has procedures to detect overpayments. During the year, overpayments totalling $33 million (2000 - $30 million) were established and remissions of debts totalling $8 million (2000 - $13 million) were granted. A further $24 million was recovered (2000 - $24 million).

6. Canada Pension Plan Account

The CPP Account was established in the accounts of Canada by the *CPP Act*, to record the contributions, interest, pensions, benefits and administration costs of the Plan. It also records the amounts transferred to or received from the CPP Investment Fund and the CPP Investment Board.

The balance of the CPP Account includes the Deposit with the Receiver General for Canada and any short-term investments. As at March 31, the Deposit with Receiver General for Canada amounts to $6,420 million (2000 - $6,261 million). There were no short-term investments at year-end for 2000 and 2001.

7. Contributions

The Department of Finance estimates annual contributions based on a forecast of pensionable earnings. That forecast of pensionable earnings is based on a formula using many factors such as the growth in the number of contributors and in the average pensionable earnings. Although the Department of Finance uses recent data and statistics in the calculation, a variation may occur in the factors used to estimate those earnings. For example, a variation of one percentage point in the number of contributors or in the average pensionable earnings for 2000, would result, in each case, in a change of $197 million (1999 - $162 million) in estimated contributions.

The Canada Customs and Revenue Agency (CCRA) transfers contributions to the CPP based on the Department of Finance's estimate of contributions to be collected for a calendar year and on its own contribution collection schedule for the year. Actual pensionable earning and contribution amounts for 2000 and 2001 will only be known once the CCRA has processed all employers' and self-employed workers' declarations of contributions for 2000 and 2001.

Adjustments, if any, are recorded in the year in which they are known. The CPP received $357 million in 2000-2001 as an adjustment for 1999 and preceding years (1999-2000 - CPP paid $138 million for 1998 and preceding years).

8. Investment income

(in millions of dollars)

	2001	2000
Interest on bonds held by the CPP Investment Fund	3,326	3,463
Interest on deposit with the Receiver General for Canada at a weighted-average rate of 5.27 percent (4.56 percent in 2000)	362	266
Interest on short term investments with Canada, at a weighted-average rate of 5.63 percent (4.71 percent in 2000)	12	49
Investment Board net income/(loss) from operations:		
Net unrealized gains/(loss)	(1,247)	359
Fund distributions of capital gains and dividends	213	9
Net realized gains	180	89
Other investment income	9	6
Less: Investment and administrative expenses	(6)	(3)
	(851)	460
	2,849	4,238

9. Pensions and benefits mispayments

Given the nature of the Plan and the number of applicants and beneficiaries, from time to time overpayments and underpayments of pension and benefit payouts may be made.

Human Resources Development Canada undertook a study of the extent and nature of pension and benefit mispayments based on the 1999 payment year. It estimated through statistical extrapolation, the most likely value of undetected mispayments to be $32.4 million (1998 payment year - $31.3 million). This includes under-payments of $21.3 million (1998 payment year - $24.4 million) and overpayments of $11.1 million (1998 payment year - $6.9 million).

Canada Pension Plan—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2001—*Concluded*

10. Administration costs

(in millions of dollars)

	2001	2000
Pension and benefit delivery, accommodation and corporate services (Human Resources Development Canada)	243	242
Collection of contributions (Canada Customs and Revenue Agency)	78	58
Cheque issue and computer services (Public Works and Government Services Canada)	13	14
Actuarial services (Office of the Superintendent of Financial Institutions)	1	1
	335	315

Administration costs of the CPP represent the cost of services received from a number of federal government departments and an agency. Those costs are charged to the CPP in accordance with memoranda of understanding.

11. Comparative figures

Certain comparative figures have been reclassified to conform to the current year's presentation.

Government Annuities Account

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements have been prepared by the management of Human Resources Development Canada in accordance with Canadian generally accepted accounting principles. Management is responsible for the integrity and objectivity of the information in the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements, management maintains financial and management control systems and practices designed to provide reasonable assurance that transactions comply with relevant authorities, assets are safeguarded and proper records are maintained.

Management of Human Resources Development Canada recognises the responsibility of conducting its affairs in compliance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and the regulations.

Management of Human Resources Development Canada is responsible for maintaining adequate control systems and the quality of financial reporting. The financial statements have been reviewed and approved by the Department.

The independent auditor, the Auditor General of Canada, is responsible for auditing the transactions and financial statements of the Account and for issuing her report thereon.

CLAIRE M. MORRIS
Deputy Minister

ALAN WINBERG
Assistant Deputy Minister
Financial and Administrative Services

June 29, 2001

REPORT OF THE ACTUARY

I have valued the actuarial liabilities in the balance sheet of the Government Annuities Account as at March 31, 2001 and their change in the Account's statement of operations for the year then ended.

As prescribed in the *Government Annuities Regulations*, the valuation was based on the mortality rates from the 1983 mortality tables published by the Society of Actuaries, for individual and group annuities respectively, modified by Projection Scale G. The valuation assumed a seven percent annual interest rate, also as stipulated in the *Regulations*.

The valuation was conducted in accordance with accepted actuarial principles to the extent that they apply. Significant differences are as follows: first, the Account's assets are in the form of a deposit with the Receiver General of Canada, so actuarial liabilities were based on the present value of future payments discounted at the prescribed interest rate; second, administrative expenses are paid by the Government out of general funds, so no provision is made in the valuation; and finally, given the need for a realistic valuation and based on the size and long standing existence of this group of annuitants, there are no added margins for mortality risks.

In my opinion, the valuation is appropriate, it conforms to statutory requirements and the financial statements fairly present its results.

Michel Bédard
Fellow of the Canadian Institute of Actuaries
Chief Actuary
Human Resources Development Canada

Hull, Canada
June 29, 2001

Government Annuities Account—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES DEVELOPMENT

I have audited the balance sheet of the Government Annuities Account as at March 31, 2001 and the statements of operations and actuarial liabilities and cash flows for the year then ended. These financial statements are the responsibility of the management of Human Resources Development Canada. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at March 31, 2001 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Further, in my opinion, the transactions of the Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and the regulations.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 29, 2001

BALANCE SHEET AS AT MARCH 31, 2001

(in thousands of dollars)

ASSETS	2001	2000	LIABILITIES	2001	2000
Deposit with Receiver General for Canada (Note 3)	477,617	513,503	Actuarial surplus due to Canada	5,646	5,822
Accrued interest due from Canada	35,616	38,210	Actuarial liabilities (Note 4)	507,784	546,059
Accounts receivable	197	168			
	513,430	551,881		513,430	551,881

Contingency (Note 7)

See accompanying notes to the financial statements.

Approved by the Department:

CLAIRE M. MORRIS
Deputy Minister

ALAN WINBERG
Assistant Deputy Minister
Financial and Administrative Services

Government Annuities Account—*Continued*

STATEMENT OF OPERATIONS AND ACTUARIAL LIABILITIES FOR THE YEAR ENDED MARCH 31, 2001
(in thousands of dollars)

	2001	2000
Payments and other charges		
Annuity payments	67,619	71,374
Premium refunds	374	426
Unclaimed annuities	449	555
	68,442	72,355
Income		
Interest from Canada	35,616	38,210
Premiums (Note 3)	90	150
Other	107	63
	35,813	38,423
Excess of payments and other charges over income for the year	32,629	33,932
Actuarial liabilities, balance at beginning of the year	546,059	585,813
	513,430	551,881
Actuarial surplus due to Canada	5,646	5,822
Actuarial liabilities, balance at end of the year (Note 4)	507,784	546,059
Actuarial liabilities are comprised of:		
Deferred annuities, present value	42,100	48,716
Matured annuities, present value	465,684	497,343
	507,784	546,059

See accompanying notes to the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2001
(in thousands of dollars)

	2001	2000
Cash flows from operations:		
Payments to annuitants	(67,993)	(71,800)
Unclaimed annuities paid to Consolidated Revenue Fund	(449)	(555)
Interest received	38,210	40,756
Premiums received from annuitants	90	150
Other income	78	104
	(30,064)	(31,345)
Actuarial surplus remitted to Consolidated Revenue Fund	(5,822)	
Decreased in Deposit with Receiver General for Canada	(35,886)	(31,345)
Deposit with Receiver General for Canada, balance at beginning of the year	513,503	544,848
Deposit with Receiver General for Canada, balance at end of the year	477,617	513,503

See accompanying notes to the financial statements.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 2001

1. Authority and purpose

The Government Annuities Account was established in 1908 by the *Government Annuities Act* (the "*Act*"), as modified by the *Government Annuities Improvement Act* (the "*Improvement Act*").

The purpose of the *Act* was to assist individuals and groups of Canadians to provide for their later years by purchasing Government Annuities. The *Improvement Act* discontinued future sales of Government Annuity contracts.

The Account is administered by the Department of Human Resources Development and operates through the Consolidated Revenue Fund.

2. Significant accounting policies

a) Basis of accounting

The accounts of the Government Annuities Account are prepared in accordance with Canadian generally accepted accounting principles.

b) Management estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amount of assets, actuarial liabilities, income and the disclosure of contingent liabilities at the date of the financial statements. Despite the use of management's best estimates, it is reasonably possible that the amounts for the actuarial liabilities and related accounts could change materially in the near term.

c) Actuarial liabilities

The method utilized to calculate the actuarial liabilities is in accordance with the *Government Annuities Improvement Act* and the regulations pertaining thereto.

Actuarial liabilities comprise, in respect of deferred and matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.

d) Actuarial surplus/deficit

At the end of any fiscal year, the recorded amount of actuarial liabilities may be different than the amount of actuarial liabilities determined by the actuary. The difference is recorded as an actuarial surplus or deficit, which is remitted to or recovered from the Consolidated Revenue Fund.

e) Interest from Canada

Interest from Canada is calculated on actuarial liabilities as prescribed by the *Government Annuities Improvement Act*.

Government Annuities Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2001—*Concluded*

f) Unclaimed annuities

Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants could not be located.

3. Premiums

Premiums are deposited with the Receiver General for Canada and earn interest at a rate of seven percent in accordance with the *Government Annuities Improvement Act.*

4. Actuarial liabilities

The *Government Annuities Act* and *Regulations* prescribe the basis upon which actuarial values are to be determined. The *Regulations* require the discounting of expected future payments using seven percent annual interest. Future payments are to be estimated by using the mortality rates from the 1983 mortality tables published by the Society of Actuaries, for individual and group annuities respectively, modified by Projection Scale G. The Chief Actuary has indicated that these assumptions provide a reasonable estimate of the actuarial liabilities of the Account.

5. Respective roles of the valuation actuary and of the auditor

In accordance with the Joint Policy Statement of the Canadian Institute of Chartered Accountants and the Canadian Institute of Actuaries, dated March 1991, it is appropriate to include a description of the respective roles of the actuary and of the auditor with the financial statements. Their respective roles are as follows:

a) The actuary, being in this case the Chief Actuary employed by the Department of Human Resources Development, determines and reports on the amount of actuarial liabilities for annuity contracts issued under the *Government Annuities Act*, as shown in the financial statements. This valuation is conducted in accordance with accepted actuarial principles, as adapted to the circumstances of the Government Annuities program. The Chief Actuary also ensures that the method utilised to calculate the actuarial liabilities is in accordance with the *Government Annuities Improvement Act* and the regulations pertaining thereto.

b) The auditor expresses an opinion on the fair presentation of the financial statements prepared by management in accordance with Canadian generally accepted accounting principles. The auditor also expresses an opinion on whether the transactions that come to the auditor's attention are, in all significant respects, in accordance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and the regulations. The audit is conducted in accordance with Canadian generally accepted auditing standards issued by the Canadian Institute of Chartered Accountants.

6. Related party transactions

The Account does not record the value of administrative services it receives without charge from the Department of Human Resources Development and other government entities. For the year ended March 31, 2001, the value of the administrative services received from the Department of Human Resources Development amounted to $2.7 million (2000—$2.3 million).

7. Contingency

A lawsuit has been filed against Her Majesty the Queen claiming breach of the government's responsibility to properly administer the transfer of excess payments within the Account. The amount of the claim is $8.2 million. In management's opinion, the outcome of this action cannot be determined at this time and no provision has been made in the financial statements.

Royal Canadian Mounted Police (Dependants) Pension Plan

MANAGEMENT REPORT

The management of the Royal Canadian Mounted Police (Dependants) Pension Plan is responsible for the preparation of the financial statements. These financial statements have been prepared in accordance with canadian generally accepted accounting principles. They include estimates that reflect management's best judgements.

Management is also responsible for developing and maintaining a system of internal control designed to provide reasonable assurance that all transactions are accurately recorded and that they comply with the relevant authorities, that the financial statements report the Plan's results of operations and financial situation and that its assets are safeguarded.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the financial statements.

N. BEACH
Manager
Public Works and Government Services Canada
Specialized Services Division
Pension Services Directorate

G. ZACCARDELLI
Commissioner
Royal Canadian Mounted Police

August 16, 2001

AUDITOR'S REPORT

TO THE SOLICITOR GENERAL OF CANADA

I have audited the statement of net assets available for benefits of the Royal Canadian Mounted Police (Dependants) Pension Plan as at March 31, 2001 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as at March 31, 2001 and the changes in net assets available for benefits for the year then ended in accordance with canadian generally accepted accounting principles.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 16, 2001

Royal Canadian Mounted Police (Dependants) Pension Plan—*Continued*

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS AS AT MARCH 31, 2001

	2001	2000
	$	$
Net assets available for benefits		
Due from the Consolidated Revenue Fund	30,960,532	30,380,815

See accompanying notes to the financial statements.

Approved by:

N. BEACH
Manager
Public Works and Government Services Canada
Specialized Services Division
Pension Services Directorate

G. ZACCARDELLI
Commissioner
Royal Canadian Mounted Police

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR ENDED MARCH 31, 2001

	2001	2000
	$	$
Increase in assets		
Interest income on amount due from the Consolidated Revenue Fund	2,656,932	2,689,236
Contributions from participants	11,682	12,877
Increase in assets	2,668,614	2,702,113
Less: Benefit payments to widows and children	2,088,897	2,012,176
Increase in net assets	579,717	689,937
Net assets available for benefits at beginning of year	30,380,815	29,690,878
Net assets available for benefits at end of year	30,960,532	30,380,815

See accompanying notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 2001

1. Description of the plan

The following brief description of the Royal Canadian Mounted Police (Dependants) Pension Plan is for general information only. For more complete information, reference should be made to the *Royal Canadian Mounted Police Pension Continuation Act* (the Act). All monetary transactions of the Plan are made through a specified purpose account in the Consolidated Revenue Fund (CRF).

(a) General

The Royal Canadian Mounted Police (Dependants) Pension Plan was established in 1934 pursuant to the *Royal Canadian Mounted Police Act* and is currently operated under Part IV of the *Royal Canadian Mounted Police Pension Continuation Act* (effective 1959) and the related Regulations.

The *Act* provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions.

(b) Funding policy

All eligible members have now retired and, as such, there are no more active members contributing to the Plan; however, retired members may continue to make instalment payments in respect of previous elections made before their retirement.

The *Act* directs the Minister of Finance to have an actuarial valuation of the Plan prepared at least every five years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase pensions. If there is an actuarial deficiency, the Governor in Council may direct that there be credited to the Plan, out of any unappropriated moneys in the Consolidated Revenue Fund, such amount as may be required to re-establish solvency of the Plan.

(c) Interest income

The Government of Canada credits the Plan with interest computed quarterly on the amount due from the Consolidated Revenue Fund at the end of the preceding quarter. The rate of interest is determined by the Minister of Finance on a quarterly basis and is equal to the rate used in other government superannuation accounts.

Royal Canadian Mounted Police (Dependants) Pension Plan—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2001—*Continued*

(d) Basic death benefits

The following benefits, as applicable, are payable on the death of a member who has made the scheduled contributions and has left them in the Plan.

i) Widow's pensions

The widow is entitled to the pension purchased by the member. In many cases the pension equals approximately 1.5 percent of the member's final pay multiplied by his years of credited service. The pension is payable for life with a guarantee that the total payments shall be no less than the member's contributions.

ii) Eligible children's annuities

An annuity, not exceeding 7 percent of the member's final pay, is payable to each surviving child eligible in accordance with the provisions of the *Act* at that time. If there is no surviving widow or if the widow dies before the child's annuity ceases, the amount of the annuity doubles.

iii) Lump sum benefits

If a member is not survived by a widow, a lump sum payment is made to the dependants and relatives of the member who are, in the opinion of the Minister, best entitled to share the benefit. The lump sum amount is equal to the actuarial present value of a pension to a hypothetical surviving widow 20 years older than the member at his death, but not exceeding 75 years of age.

iv) Benefit limitations

Under certain circumstances, the basic death benefits payable to a surviving widow are reduced. This can occur when a member marries after age 60; in that case, the value of the pension to the widow cannot exceed the lump sum payable if he were not survived by a widow.

(e) Dividends on death benefits

The *Act* provides that if the Plan is substantially in excess of the amount required to make adequate provision for the prospective payments to be made out of it, the Governor in Council may, by order, increase the benefits provided under Part IV in such manner as may appear equitable and expedient. The authority of the Governor in Council is delegated to the Treasury Board under section 7(2) of the *Financial Administration Act*.

To date, most of these benefit increases have taken the form of proportionate dividends applied to all basic death benefits, both accrued and prospective.

(f) Withdrawal of contributions

A retired member who did not elect to withdraw his contributions from the Plan upon retirement retains the right to do so at any time thereafter; however, all his rights under Part IV and those of his dependants shall cease upon such election. All returns of contributions are made without interest.

2. Significant accounting policies

(a) Basis of presentation

These financial statements are prepared in accordance with canadian generally accepted accounting principles on a going concern basis and present the aggregate financial position of the Plan as a separate financial reporting entity independent of the sponsor and Plan members. They are prepared to assist Plan members and others in reviewing the activities of the Plan for the fiscal period but they do not portray the funding requirements of the Plan.

Increases and decreases in assets are recorded on the accrual basis. Due from the Consolidated Revenue Fund is considered a cash equivalent, and accordingly its carrying value approximates fair value.

(b) Services provided without charge

The Plan does not record the value of administrative services it receives without charge from various government departments and agencies. These services include the following:

- —management and other support services from the Royal Canadian Mounted Police;
- —actuarial valuation and other services from the Office of the Superintendent of Financial Institutions; and,
- —accounting and cheque issue from Public Works and Government Services Canada.

3. Pension obligations

The most recent actuarial valuation was performed as at March 31, 1999 by the Office of the Superintendent of Financial Institutions. The valuation disclosed an actuarial surplus of $6,599,000. A portion of this surplus was distributed by annual increases in the basic pension amount of 65 percent effective April 1, 2000, an additional 49 percent effective April 1, 2001, and by increases to lump sum death benefits and residual payments. The cumulative increase to the basic pension amount is 886 percent effective April 1, 2000 and 935 percent effective April 1, 2001.

Royal Canadian Mounted Police (Dependants) Pension Plan—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2001—*Concluded*

The remaining balance of the actuarial surplus is intended to be used over the remaining life of the Plan for the payment of increases (averaging somewhat more than the rate of inflation) in the pension benefits. The average ages of the members and widows were estimated to be 77 and 79 years respectively as at March 31, 1999. The expected average remaining lifetime of the widows was about 9 years. The remaining lifetime of the Plan itself was estimated at 40 years.

The obligations for pension benefits are determined on an actuarial basis and incorporate the actuary's best estimates of future plan yields, mortality rates, proportion of members married, and age of new widows. The current plan yield of 9.05 percent per annum (9.37 percent in 2000) is consistent with the estimated yield (8.89 percent) used for the immediate future in the actuarial valuation. The expected long-term plan yield is estimated to decline to 6.08 percent per annum by the year 2021. Variations in any of these assumptions can result in a significantly higher, or lower, estimate of the liability.

An interim valuation was performed at March 31, 2001. The actuarial present value of accrued pension benefits as at March 31, 2001 (net of a $66,000 deduction ($70,000 in 2000) presenting the present value of participants' future instalment payments) and the principal components of changes in the actuarial present value during the year were estimated as follows:

	2001	2000
Actuarial present value of accrued pension benefits at beginning of year	26,239,000	23,092,000
Net interest accrued on benefits	2,331,000	2,111,000
Net adjustment arising from experience gains and losses and from valuation changes	(448,000)	479,000
Amendments to the Plan including dividend increases		2,556,000
Contributions from participants (instalment payments)	12,000	13,000
Benefit payments	(2,089,000)	(2,012,000)
Actuarial present value of accrued pension benefits at end of year	26,045,000	26,239,000

SECTION 7

2000-2001

PUBLIC ACCOUNTS OF CANADA

Cash and Accounts Receivable

CONTENTS

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Cash in bank 7.3
Cash in transit 7.4
Outstanding cheques and warrants 7.5
Accounts receivable 7.6

CASH AND ACCOUNTS RECEIVABLE

This section contains information on accounts reported on the Statement of Assets and Liabilities under "Cash and Accounts Receivable".

Table 7.1 presents the year-end balances of cash and accounts receivable by category. Chart 7A compares cash and accounts receivable for the last ten fiscal years.

Most tables in this section present the continuity of accounts, by showing the opening and closing balances. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 7.1

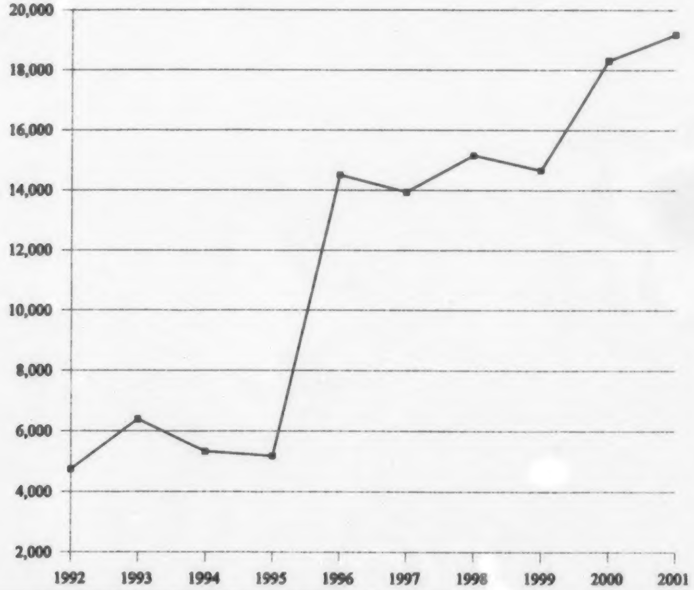
CASH AND ACCOUNTS RECEIVABLE

	April 1/2000	March 31/2001
	$	$
Cash in bank, Table 7.2	13,025,185,830	13,237,289,445
Cash in transit, Table 7.5	5,385,958,799	6,955,850,109
	18,411,144,629	*20,193,139,554*
Less: outstanding cheques and warrants, Table 7.6	3,900,471,569	4,598,924,669
Total cash	14,510,673,060	15,594,214,885
Accounts receivable, Table 7.7	3,805,576,481	3,591,809,804
Total	18,316,249,541	19,186,024,689

CHART 7A

CASH AND ACCOUNTS RECEIVABLE AT MARCH 31

(in millions of dollars)



Cash in Bank

This account records public moneys on deposit at March 31, to the credit of the Receiver General for Canada, with the Bank of Canada, chartered banks and other financial institutions.

The cash position of the Government is affected not only by budgetary transactions, but also by non-budgetary, foreign exchange and unmatured debt transactions, all of which must be taken into account when considering the full scope of the Government's financial operations.

Table 7.2 presents a summary of the balances in current and special Receiver General deposits.

The year-end balances denominated in foreign currencies have been translated into Canadian dollar equivalents at year-end closing rates of exchange. Foreign currencies held include United Kingdom pounds sterling, United States dollars, Belgian, Swiss and French francs, German marks and Euros.

TABLE 7.2

CASH IN BANK

	April 1/2000[1]	March 31/2001
	$	$
Receiver General—		
Current deposits—		
Canadian currency, Table 7.3	12,953,397,466	13,178,337,609
Foreign currencies, Table 7.4	43,129,454	29,855,221
Special deposits	28,658,910	29,096,615
Total	13,025,185,830	13,237,289,445

[1] The April 1, 2000 amounts reflect the reclassification of a special deposit of $27 million which was previously included as "Canadian currency" and a year end adjustment of $137 million to properly reflect the outstanding "Foreign currency" payments which were previously included in "Special deposits".

Receiver General current deposits

The monthly comparative balances of Canadian and foreign currency deposits are presented in the following tables:

TABLE 7.3

CANADIAN CURRENCY DEPOSITS

(in millions of dollars)

At end of month of	Year ended March 31 2001	2000
April	5,818	1,849
May	12,744	6,840
June	8,789	3,088
July	4,440	7,688
August	10,604	9,248
September	2,645	2,538
October	7,755	6,458
November	12,747	11,536
December	4,167	13,929
January	8,039	9,119
February	13,485	11,090
March	13,178	12,953

TABLE 7.4

FOREIGN CURRENCY DEPOSITS
(translated into Canadian dollars)

(in millions of dollars)

At end of month of	Year ended March 31 2001	2000
April	(12)	21
May	22	56
June	30	14
July	34	25
August	28	25
September	40	51
October	44	45
November	26	16
December	32	21
January	39	50
February	45	24
March	30	43

Receiver General special deposits

These are balances in the hands of fiscal agents of the Government, for the purchase or redemption of Government securities, and for the payment of interest.

Cash in Transit

Table 7.5 presents a summary of the balances for cash in transit. This category of accounts records amounts which are reported in the financial statements, but which were not deposited in the Consolidated Revenue Fund or other bank accounts until after March 31.

TABLE 7.5

CASH IN TRANSIT

	April 1/2000	March 31/2001
	$	$
Cash in hands of collectors and in transit	5,016,998,799	6,665,957,609
Other cash—Consolidated Crown corporations[1]	368,960,000	289,892,500
Total	5,385,958,799	6,955,850,109

[1] Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

Cash in hands of collectors and in transit

This account records public moneys received by public officers prior to April 1, but not deposited to the credit of the Receiver General for Canada in the Bank of Canada, before that date.

Other cash—Consolidated Crown corporations

This account records the cash position of the consolidated Crown corporations. These funds are not public moneys to the credit of the Receiver General for Canada but are for the exclusive use of these Crown corporations.

Outstanding Cheques and Warrants

This account records cheques and warrants issued but not yet presented for payment.

Table 7.6 presents a summary of the balances for outstanding cheques and warrants.

TABLE 7.6

OUTSTANDING CHEQUES AND WARRANTS

	April 1/2000	March 31/2001
	$	$
Outstanding cheques	3,776,709,189	4,505,817,272
Imprest account cheques	1,924,738	2,477,641
Employment insurance warrants	121,837,642	90,629,756
Total	3,900,471,569	4,598,924,669

Outstanding cheques

Cheques issued in Canadian dollars, and unpaid at March 31, are recorded in this account. Cheques outstanding for 10 years are transferred to non-tax revenues. During the year, an amount of $22,352,566 was transferred to non-tax revenues.

Cheques in foreign currencies are credited to the Government's cash account at the time of issue.

Imprest account cheques

Imprest account cheques issued and unpaid at March 31, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenues), are recorded in this account. During the year, an amount of $838,290 was transferred to non-tax revenues.

Employment insurance warrants

This account records outstanding employment insurance benefit warrants.

Accounts Receivable

Accounts receivable represent billed (but uncollected) and unbilled or accrued financial claims arising from amounts owed to a Government body for use of its assets, or from the proceeds for provision of services as of March 31, 2001. Non-tax revenues and revenues netted against expenditures are accounted for in the period the transactions or events give rise to the revenues.

Accounts receivable written off or forgiven are included in Section 3 of Volume II Part II (Statement of debts, obligations and claims written off or forgiven).

Accounts receivable for tax revenues are not recorded in the accounts of Canada. However, these amounts are reported on a memorandum basis and details of the balances are included in Section 4 of Volume II Part II.

Table 7.7 presents a summary of the balances for accounts receivable.

TABLE 7.7

ACCOUNTS RECEIVABLE

	April 1/2000	March 31/2001
	$	$
Non-tax revenues and revenues netted against expenditures(1)(2)	3,444,681,495	3,229,009,045
Other receivables	79,355,986	108,797,759
Accounts receivable of consolidated Crown corporations(3)	281,539,000	254,003,000
Total	3,805,576,481	3,591,809,804

(1) Non-tax revenues and revenues netted against expenditures are net of an allowance for doubtful accounts of $1,318 million for 2001 ($1,373 million for 2000).

(2) The April 1, 2000 amount has been restated by $548 million (net of an allowance for doubtful accounts of $888 million) with respect to Student Loans subrogated to the Crown under the *Canada Student Loans Act* and under the *Canada Student Financial Assistance Act*. These amounts are now reported as loans in Table 9.15 of this volume.

(3) Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

Non-tax revenues and revenues netted against expenditures

This account records accrued financial claims owed to the Government and arising from non-tax revenues and revenues netted against expenditures. These receivables are accounted for in the period in which the transactions or events occurred.

Other receivables

This account records public moneys received after March 31, but applicable to the year just ended. It only includes receipts for refunds of old year budgetary expenditures of departments and agencies, and receipts for repayments of loans by Crown corporations, but only if the related payments were issued and charged to the Crown corporations' books as of March 31.

Accounts receivable of consolidated Crown corporations

This account records the financial claims of consolidated Crown corporations.

Table 7.8 presents disclosure of information related to long-term accounts receivable for non-tax revenues and revenues netted against expenditures. A long-term account receivable is defined as an account receivable where settlement is not due for at least 12 months following March 31, 2001.

TABLE 7.8

LONG-TERM ACCOUNTS RECEIVABLE FOR NON-TAX REVENUES AND REVENUES NETTED AGAINST EXPENDITURES

(in thousands of dollars)

	2001			2000
Categories of accounts receivable	Gross accounts receivable	Allowance for doubtful accounts	Net accounts receivable	Net accounts receivable
Non-tax revenues—				
Return on investments	527,963		527,963	344,543
Refunds of previous years' expenditures	701,168	206,070	495,098	527,471
Rights and privileges				826
Services of a regulatory nature	10		10	
Other fees and charges	52	5	47	
Miscellaneous	19,299		19,299	576,017
Revenues netted against expenditures	78,542		78,542	36,075
Total long-term accounts receivable	1,327,034	206,075	1,120,959	1,484,932

Table 7.9 presents the aging for non-tax revenues and revenues netted against expenditures (net of allowance for doubtful accounts) for the period over which claims at March 31, 2001 have been outstanding.

TABLE 7.9

AGING OF ACCOUNTS RECEIVABLE FOR NON-TAX REVENUES AND REVENUES NETTED AGAINST EXPENDITURES

(in thousands of dollars)

	Outstanding days				
Categories of accounts receivable	0—30	31—60	61—90	Over 90	Total as at March 31,2001
Non-tax revenues—					
Return on investments	16,422	912	499	14,919	32,752
Refunds of previous years' expenditures	95,532	4,731	4,187	96,043	200,493
Rights and privileges	2,519	75	39	799	3,432
Lease and use of public property	20,608	680	526	3,584	25,398
Services of a regulatory nature	15,671	1,713	1,122	21,933	40,439
Services of a non- regulatory nature	23,543	2,826	884	1,519	28,772
Sales of goods and information products	3,021	258	135	253	3,667
Other fees and charges	14,105	189	191	1,272	15,757
Miscellaneous	177,853	4,369	4,732	330,069	517,023
Revenues netted against expenditures	345,764	42,030	21,708	456,227	865,729
	715,039	57,782	34,023	926,618	1,733,462
Other amounts					1,495,547 (1)
Total non-tax revenues and revenues netted against expenditures (net of allowance for doubtful accounts)					3,229,009

(1) This amount represents long-term accounts receivable and other amounts, which if included, would cause the aging schedule to be misleading.

SECTION 8

2000-2001

PUBLIC ACCOUNTS OF CANADA

Foreign Exchange Accounts

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International reserves held in the Exchange Fund Account	8.3
International Monetary Fund—Subscriptions	8.3
International Monetary Fund—Notes payable	8.3
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Supplementary statement— Exchange Fund Account	8.4

FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at Canadian dollar equivalents at March 31. Net gains resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are credited to revenues, and net losses are charged to expenditures of the Department of Finance.

Table 8.1 presents the continuity of each foreign exchange account, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. It should be noted, however, that this table excludes unmatured debt payable in foreign currencies, amounting to $33,158 million as at March 31, 2001 ($32,588 million as at March 31 ,2000); details relating to these obligations are presented in Section 6 of this volume. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables. Chart 8A compares the net foreign exchange accounts for the last ten fiscal years.

TABLE 8.1

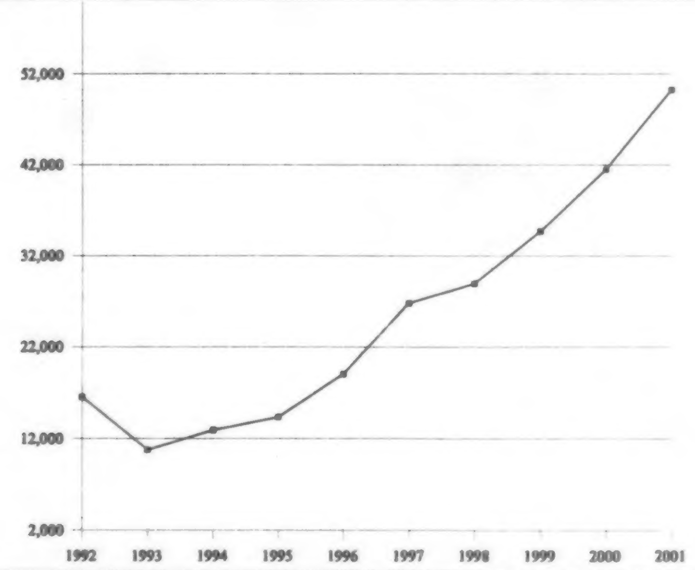
FOREIGN EXCHANGE ACCOUNTS

	April 1/2000	Payments and other charges	Receipts and other credits	March 31/2001
	$	$	$	$
International reserves held in the Exchange Fund Account, Table 8.2	38,630,439,189	90,732,974,173	81,518,576,813	47,844,836,549
International Monetary Fund—Subscriptions	12,389,674,883	423,932,351		12,813,607,234
	51,020,114,072	*91,156,906,524*	*81,518,576,813*	*60,658,443,783*
Less:				
International Monetary Fund—Notes payable	8,005,041,103	603,000,000	1,437,946,660	8,839,987,763
Special drawing rights allocations	1,521,290,974		27,282,942	1,548,573,916
	9,526,332,077	*603,000,000*	*1,465,229,602*	*10,388,561,679*
Total	41,493,781,995	91,759,906,524	82,983,806,415	50,269,882,104

CHART 8A

FOREIGN EXCHANGE ACCOUNTS AT MARCH 31

(in millions of dollars)



International Reserves Held in the Exchange Fund Account

This account records the moneys advanced from the Government to the Exchange Fund Account, in Canadian and other currencies, for the purchase of gold, foreign currencies and securities, and special drawing rights (SDRs).

The Exchange Fund Account is operated under the provisions of the *Currency Act*. In accordance with this *Act*, audited financial statements for the Exchange Fund Account are prepared for each calendar year. The financial statements as at December 31, 2000, together with the Auditor General's report thereon, are found at the end of this section.

Table 8.2 shows international reserves held in and advances to the Exchange Fund Account as at March 31, 2001. Gold held by the Account is valued at 35 SDRs per fine ounce ($69.55 Cdn as at March 31, 2001 and $68.33 Cdn as at March 31, 2000).

In 2000-2001, payments and other charges consisted of advances to the Exchange Fund Account in the amount of $86,853 million, a net valuation adjustment of $3,529 million and an adjustment of $351 million to recognize the net income of the Exchange Fund Account for the period January 1 to March 31. Receipts and other credits consisted of repayments of advances of $81,519 million.

TABLE 8.2

INTERNATIONAL RESERVES HELD IN THE EXCHANGE FUND ACCOUNT

(in millions of dollars)

	March 31/2001	March 31/2000
US dollar cash on deposits	127	159
US dollar short-term deposits	7,311	5,913
US dollar investments	27,237	22,871
Euro/Deutsche marks short-term deposits	167	43
Euro/Deutsche marks investments	10,664	8,058
Japanese yen short-term deposits	101	
Japanese yen investments	1,253	705
Special drawing rights	903	778
Gold	81	103
Canadian cash on deposits	1	
Total	47,845	38,630
Advances by the Consolidated Revenue Fund were denominated as follows:		
US dollars (2001, $27,908 million US; 2000, $29,418 million US)	43,992	42,638
Euro	10,392	8,096
Japanese yen	1,349	705
Special drawing rights (2001, SDR 610 million; 2000, SDR 610 million)	(1,212)	(1,191)
Canadian dollars	(7,027)	(12,172)
Total advances from the Consolidated Revenue Fund	47,494	38,076
Total net income from January 1 to March 31	351	554
Total	47,845	38,630

International Monetary Fund—Subscriptions

This account records the value of Canada's subscription (its "quota") to the capital of the International Monetary Fund (IMF).

The amount by which the sum of Canada's subscriptions plus loans to the IMF under special facilities exceeds the IMF's holdings of Canadian dollars represents the amount of foreign exchange which Canada is entitled to draw from the IMF on demand for balance of payments purposes. The subscription is expressed in terms of SDR, a unit of account defined in terms of a "basket" of four major currencies, the Euro, US dollar, Pound sterling and Japanese yen.

Canada has accumulated its subscriptions through settlements to the IMF in Canadian dollars, gold and SDRs. Annual maintenance of value payments are made to, or received from, the IMF when the Canadian dollar depreciates or appreciates against the SDR, in order to maintain the SDR-value of the IMF's holdings of Canadian dollars.

In 2000-2001,payments and other charges consisted of a maintenance of value adjustment of $267 million and a valuation adjustment of $157 million.

International Monetary Fund—Notes Payable

This account records non-marketable, non-interest bearing notes issued by the Government to the IMF. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the IMF for Canadian currency.

Canadian dollar holdings of the IMF include these notes and a small working balance (initially equal to one-quarter of one percent of Canada's subscription) held on deposit at the Bank of Canada. In 2000-2001, notes payable to the IMF increased by $835 million.

Special Drawing Rights Allocations

This account records the value of SDRs allocated to Canada by the IMF. The special drawing right is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Rights Department. It represents a liability of Canada, as circumstances could arise whereby Canada could be called upon to repay these allocations, in part or in total.

As an asset, SDRs represent rights to purchase currencies of other countries participating in the IMF's Special Drawing Rights Department, as well as to make payments to the IMF itself. All SDRs allocated to Canada by the IMF have either been used to settle subscriptions in the IMF, or have been advanced to the Exchange Fund Account.

There was no allocation of SDRs by the IMF to Canada during the year. In 2000-2001, receipts and other credits consisted of a valuation adjustment of $27 million.

SUPPLEMENTARY STATEMENT

Exchange Fund Account

MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Responsibility for the financial statements of the Exchange Fund Account (the Account) and all other information presented in this Annual Report rests with the Department of Finance. The operation of the Account is governed by the provisions of Part II of the *Currency Act*. The Account is administered by the Bank of Canada as fiscal agent.

The financial statements were prepared in accordance with the stated accounting policies set out in Note 2 to the financial statements which conform to those used by Government of Canada. These policies were applied on a basis consistent with that of the preceding year.

The Department of Finance establishes policies for the Account's transactions and investments, and related accounting activities. It also ensures that the Account's activities comply with the statutory authority of the *Currency Act*.

The Bank of Canada effects transactions for the Account and maintains records, as required to provide reasonable assurance regarding the reliability of the financial statements. The Bank reports to the Department of Finance on the financial position of the Account and on the results of its operations.

The Auditor General of Canada conducts an independent audit of the financial statements of the Account and reports the results of his audit to the Minister of Finance.

The Annual Report of the Account is tabled in Parliament along with the financial statements, which are part of the Public Accounts of Canada and are referred to the Standing Committee on Public Accounts for their review.

DAVID A. DODGE
Governor
Bank of Canada

KEVIN G. LYNCH
Deputy Minister
Department of Finance

F. J. MAHONEY
Chief Accountant
Bank of Canada

AUDITOR'S REPORT

TO THE MINISTER OF FINANCE

I have audited the balance sheet of the Exchange Fund Account as at December 31, 2000 and the statement of revenue for the year then ended. These financial statements are the responsibility of the Account's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at December 31, 2000 and its revenues and its cash flows for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements, which conform to the accounting policies of the Government of Canada.

Further, in my opinion, the transactions of the Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with Part II of the *Currency Act*.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
March 16, 2001

Exchange Fund Account—*Continued*

BALANCE SHEET AS AT DECEMBER 31, 2000

(in millions of dollars)

ASSETS	2000		1999	
	US	CDN	US	CDN
Denominated in US dollars				
Cash and short-term deposits	4,240	6,358	3,575	5,160
Marketable securities (Note 5)	16,089	24,126	11,696	16,881
	20,329	30,484	15,271	22,041
Denominated in other foreign currencies				
Cash and short-term deposits (Note 6)	146	219	24	35
Marketable securities (Note 6)	7,167	10,747	5,564	8,030
	7,313	10,966	5,588	8,065
Denominated in Special Drawing Rights				
Special Drawing Rights (Note 7)	579	868	529	764
Gold and gold loans (Note 8)	54	81	88	127
	633	949	617	891
Official international reserve assets	28 275	42,399	21,476	30,997

DUE TO THE CONSOLIDATED REVENUE FUND	2000	1999
	CDN	CDN
Advances (Note 9)	39,870	29,062
Net revenue for the year	2,529	1,935
	42,399	30,997

The accompanying notes are an integral part of these financial statements.

Approved:

DAVID A. DODGE
Governor
Bank of Canada

KEVIN G. LYNCH
Deputy Minister
Department of Finance

F. J. MAHONEY
Chief Accountant
Bank of Canada

Exchange Fund Account—*Continued*

STATEMENT OF REVENUE
FOR THE YEAR ENDED DECEMBER 31, 2000
(in millions of Canadian dollars)

	2000	1999
Revenue from investments		
Marketable securities	2,292	533
Cash and short-term deposits	407	237
Special Drawing Rights	36	33
Gold	6	14
	2,741	817
Other revenue (loss)		
Gain on sales of gold	198	247
Net foreign exchange gains/(losses)	(410)	871
	(212)	1,118
Net revenue for the year due to the Consolidated Revenue Fund	2,529	1,935

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

1. Authority and objective

The Exchange Fund Account (the Account) is governed by Part II of the *Currency Act*. The Account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent. The *Financial Administration Act* does not apply to the Account.

The legislative mandate of the Account is to aid in the control and protection of the external value of the Canadian dollar, and the Minister of Finance acquires or sells for the Account those assets which are deemed appropriate for this purpose in accordance with the *Currency Act*. The Account is empowered to invest in instruments approved by the Minister of Finance in accordance with the *Act*.

2. Significant accounting policies

Significant accounting policies of the Account are set out below. As required by the *Currency Act*, they conform to the stated accounting policies used by the Government of Canada to prepare its financial statements.

(a) Valuation of assets

The estimated fair market value of cash and short-term deposits, which are recorded at cost and generally held to maturity, is deemed to be equal to their book value.

Marketable securities are adjusted for unamortized premiums or discounts, where applicable, and are reported at the lower of their amortized costs including accrued interest and year-end market values. Purchases and sales of securities are recorded at the settlement dates.

Marketable securities, short-term deposits and Special Drawing Rights (SDR) include accrued interest. The SDR is a unit of account issued by the International Monetary Fund (IMF), and its value is determined in terms of a basket of four major currencies.

Gold and gold loans include accrued interest. Gold and gold loans are carried in the Account at a value of 35 SDR per fine ounce, which approximates cost and conforms to the value used in the *Public Accounts of Canada*.

(b) Revenue from investments

Revenue from investments is recorded on an accrual basis and includes interest earned, amortization of premiums and discounts, gains or losses on sales of securities, and revenues from securities lending activities. Write downs of securities to their year-end market values (if applicable) are recorded as a charge to investment revenue in the year in which they occur.

(c) Gold

Gold sales and net gains on gold sales are recorded at settlement dates. Interest revenue from gold loans is recorded on an accrual basis and is included in revenue. Premiums received on the sales of call options on gold are recorded in revenue.

(d) Translation of foreign currencies and SDRs

Assets and liabilities denominated in foreign currencies and SDRs are translated into Canadian and US dollar equivalents at year-end market exchange rates, which were as follows:

	Canadian dollars	
	2000	1999
US dollar	1.49950	1.44330
Euro	1.40860	1.45250
Japanese yen	0.01307	0.01416
Special Drawing Rights	1.95371	1.97869

Foreign exchange gains or losses result from the translation of assets and advances denominated in foreign currencies and SDRs, as well as transactions throughout the year. Unrealized foreign exchange gains or losses on short-term currency swap arrangements with the Bank of Canada and on currency hedges are recorded in revenue as *Net foreign exchange gains (losses)*. See also Note 10.

Investment revenue in foreign currencies and SDRs is translated into Canadian dollars at the foreign exchange rates prevailing on the date the revenue is earned.

Exchange Fund Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000—*Continued*

(e) Disposition of revenue

Revenue for the year is payable to the Consolidated Revenue Fund of the Government of Canada within three months after the end of the year in accordance with the *Currency Act*.

(f) Services received without charge

The Account receives without charge administrative, custodial and fiscal agency services from the Bank of Canada. Costs related to these services are not recognized in the financial statements.

(g) Interest-free advances

The Account receives interest-free advances from the Consolidated Revenue Fund. Interest cost related to these advances is not recognized in the financial statements.

3. Official government operations

Official government operations involve purchases and sales of Canadian dollars against foreign currencies. These are undertaken to promote orderly conditions in the market for the Canadian dollar, or to meet net government requirements for foreign exchange. During the year 2000, official international reserves increased by US$ 3,778 million as a result of these operations (an increase of US$ 2,744 million in 1999). None of these transactions during 2000 and 1999 was aimed at moderating movements in the value of the Canadian dollar.

4. Risk management and financial instruments

The role of the EFA as principal repository of Canada's official international reserves determines the nature of its assets and of its operations, as well as its use of financial instruments.

To ensure that the EFA asset portfolio is prudently diversified with respect to credit risk, the investment guidelines specify limits on holdings by class of issuer (sovereign, agency, supranational or commercial financial institution) and type of instrument, while there are further limits on exposure to any one issuer or counter-party.

Interest rate and foreign currency risks are minimized by matching the duration structure and the currency of the EFA's assets and the related foreign currency borrowings of the Government of Canada.

Exchange Fund Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000—*Continued*

5. Marketable securities denominated in US dollars

Securities	2000 Par value	2000 Amortized cost		1999 Par value	1999 Amortized cost	
	US	US	CDN	US	US	CDN
	(in millions of dollars)					
US Government	3,022	3,046	4,567	4,617	4,736	6,837
US Federal Agencies	4,655	4,611	6,915	3,800	3,762	5,430
Sovereign paper and International Institutions	8,244	8,146	12,214	3,283	3,251	4,692
Accrued interest		286	430		203	292
	15,921	16,089	24,126	11,700	11,952	17,251
Estimated market value at year-end		16,319	24,471		11,696	16,881

Estimated market values are based on quoted market prices.

At year-end, the value of securities was not written down (versus a write down of US$ 256 million or C$ 370 million from their amortized cost in 1999).

Loans of securities are effected on behalf of the Account by agents who guarantee the loans and obtain collateral of equal or greater value from their approved counter-parties in these transactions. At year-end, a portion of the Account's holdings of US Government securities consisting of US$ 2,825 million (par value) in Treasury Notes (nil in 1999) was being used in securities lending operations with financial institutions.

6. Assets denominated in other foreign currencies

	Cash and Short-term Deposits			
	2000		1999	
	US	CDN	US	CDN
	(in millions of dollars)			
Euro	76	114	24	35
Japanese yen	70	105		
	146	219	24	35

	Marketable Securities			
	2000		1999	
	US	CDN	US	CDN
	(in millions of dollars)			
Euro	6,729	10,091	5,259	7,590
Japanese Government	438	656	493	711
Amortized cost at year-end	7,167	10,747	5,752	8,301
Estimated market value at year-end	7,174	10,757	5,564	8,030

Estimated market values are based on quoted market prices.

At year-end, the value of securities was not written down (versus a write down of US$ 188 million or C$ 271 million from their amortized cost in 1999).

7. Special Drawing Rights (SDR)

	2000		1999	
	US	CDN	US	CDN
	(in millions of dollars)			
Held at year-end	574	861	526	759
Accrued interest	5	7	3	5
	579	868	529	764

8. Gold and gold loans

During the year, the Account sold 621,745 fine ounces of gold (681,289 fine ounces in 1999).

	2000		1999	
	US	CDN	US	CDN
	(in millions of dollars)			
Held at year-end				
Gold loans	49	74	82	117
Gold	5	7	5	8
Accrued interest on gold loans			1	2
	54	81	88	127

Exchange Fund Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000—*Concluded*

The year-end carrying values and market values (based on London fixings) of gold and gold loans, excluding accrued interest, are:

		2000		1999	
		Price per fine ounce	Total value in millions	Price per fine ounce	Total value in millions
Carrying value	—US$	45.60	54	47.98	87
	—Canadian $	68.38	81	69.25	125
Market value	—US$	272.65	323	290.25	524
	—Canadian $	408.84	484	418.92	756

9. Due to the Consolidated Revenue Fund (CRF)—Advances

The Account is funded by advances from the CRF. These were limited to C$ 40 billion by Order in Council dated December 30, 1999. On March 2, 2000, the Order in Council was revised to read "the aggregate amount of advances outstanding as of December 31 of each calendar year shall not exceed $ 50,000,000,000". At year-end, advances from (deposits with) the CRF consisted of:

	2000	1999
	(in millions of Canadian dollars)	
US dollars	41,242	41,686
Canadian dollars	(10,798)	(19,598)
Euro	9,860	7,473
Japanese yen	758	708
Special Drawing Rights	(1,192)	(1,207)
	39,870	29,062

The proceeds of Canada's borrowings in foreign currencies and allocations of SDR by the IMF have been advanced from the CRF to the Account. Subsequent repayments of foreign currency debt are made using the assets of the Account and result in reductions in the level of foreign currency advances. Interest payable by Canada on borrowings in foreign currencies and charges on SDR allocations to Canada are charged directly to the CRF.

Canadian dollar advances are required by the Account for the settlement of its purchases of foreign currencies. Sales of foreign currencies result in receipts of Canadian dollars that are remitted to the CRF, causing reductions in the level of outstanding Canadian dollar advances. Cumulative net sales of foreign currencies can result in overall net deposits of Canadian dollars by the Account with the CRF.

10. Commitments

(a) Currency swaps

The Account enters into short-term currency swap arrangements with the Bank of Canada. The objective of these swaps is to assist the Bank in its cash management operations. The Account sells US dollars for Canadian dollars, with simultaneous agreements to repurchase these US dollars from the Bank on future dates at the same exchange rates in effect at the time the swaps were entered into. The maximum term of the swaps is equivalent to the term of the underlying securities; however, they are generally reversed earlier based on operational requirements of the Bank.

These swaps result in receipts of Canadian dollars by the Account, which are remitted to the Consolidated Revenue Fund. These transactions are reversed when the swaps are unwound.

At year-end, the Account had commitments to repurchase US dollars under swap arrangements with the Bank of Canada of US$ 1,004 million (US$ 3,534 million in 1999). The Canadian dollar equivalent at the year-end exchange rate was $1,506 million ($5,101 million in 1999).

(b) Gold options and forward contracts

The Minister of Finance has authorized the sale of call options, as well as forward sales, on part of the Account's gold holdings.

Under gold options, the Account receives a premium against commitments to sell gold at predetermined prices. No gold is sold unless the holders of the options exercise their rights by the expiry dates. At year-end, the Account had no outstanding commitments to sell gold (50,000 fine ounces of gold under call option contracts with a potential total value of US$ 14 million in 1999).

Under forward contracts, the Account is committed to sell gold at predetermined prices on future dates. At year-end, the Account had outstanding commitments to sell 20,000 fine ounces of gold (622,000 fine ounces of gold in 1999) for a total value of US$ 6 million (US$ 164 million in 1999). The value date of these contracts is February 23, 2001.

SECTION 9

2000-2001

PUBLIC ACCOUNTS OF CANADA

Loans, Investments and Advances

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Allowance for valuation	9.46

LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada, acquired through the use of parliamentary appropriations. Some of these appropriations permit repayments to be used for further loans and advances. Many appropriations are non-lapsing, that is, unexpended balances may be carried forward from year to year. Details of the use of non-budgetary appropriations, for loans, investments and advances, can be found in the ministerial sections of Volume II (Part I).

Loans, investments and advances are recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value. Foreign currency transactions are translated and recorded in Canadian dollar equivalents at the exchange rates prevailing at the transaction dates. Loans, investments and advances resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenues, while net losses are charged to expenditures of the departments holding the loan, investment or advance.

The allowance established to reflect reductions from the recorded value to the estimated realizable value of financial claims held by the Government has been authorized by the Minister of Finance and the President of the Treasury Board, under subsection 63(2) of the *Financial Administration Act*.

Revenues received during the year on loans, investments and advances, are credited to return on investments; details are provided in Section 3 of this volume and in Section 12 of Volume II (Part II).

Table 9.1 presents the transactions and year-end balances of loans, investments and advances by category. Chart 9A presents the total loans, investments and advances by category for the current fiscal year, while Chart 9B compares the total loans, investments and advances for the last ten fiscal years.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

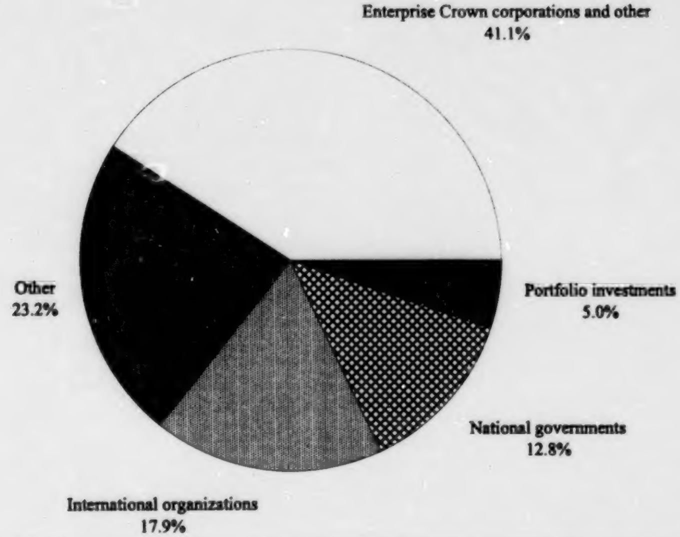
TABLE 9.1

LOANS, INVESTMENTS AND ADVANCES

	April 1/2000	Payments and other charges	Receipts and other credits	March 31/2001
	$	$	$	$
Enterprise Crown corporations and other government business enterprises, Table 9.2	10,562,359,195	398,409,397	875,400,031	10,085,368,561
Portfolio investments, Table 9.11	1,239,917,574	337,106		1,240,254,680
National governments including developing countries, Table 9.12	3,138,387,079	303,277,049	305,878,186	3,135,785,942
International organizations, Table 9.13	4,177,856,559	641,282,250	414,506,141	4,404,632,668
Provincial and territorial governments, Table 9.14	1,150,027	518,638,000	555,840,603	(36,052,576)
Other loans, investments and advances, Table 9.15	4,378,064,320	3,032,421,809	1,712,057,186	5,698,428,943
	23,497,734,754	4,894,365,611	3,863,682,147	24,528,418,218
Less: allowance for valuation	9,154,309,161	1,227,583,744	559,000,000	8,485,725,417
Total	14,343,425,593	6,121,949,355	4,422,682,147	16,042,692,801

CHART 9A

LOANS, INVESTMENTS AND ADVANCES BY CATEGORY AT MARCH 31, 2001[1]



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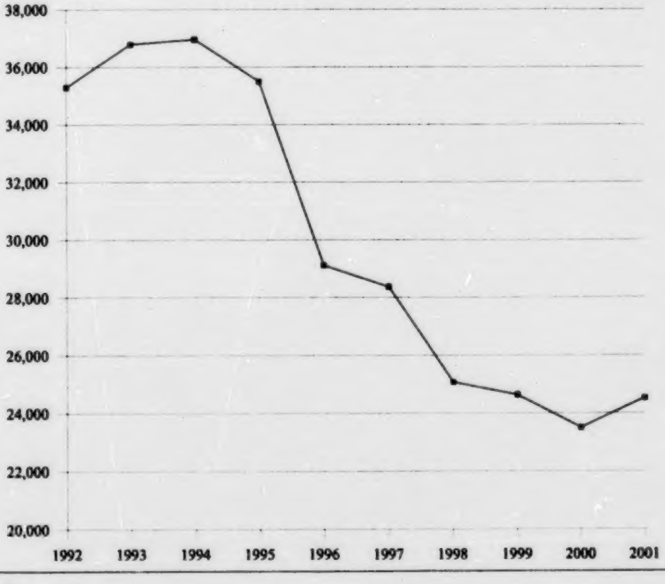
[1] Before the allowance for valuation

CHART 9B

LOANS, INVESTMENTS AND ADVANCES[1] AT MARCH 31

(in millions of dollars)



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[1] Before the allowance for valuation

Enterprise Crown Corporations and Other Government Business Enterprises

Loans and advances to, and investments in, enterprise Crown corporations and other government business enterprises represent the balance of financial claims held by the Government against corporations for working capital, capital expenditures and other purposes, investment in the capital stock of corporations, and loans and advances to corporations for re-lending.

A Crown corporation means a parent Crown corporation or a wholly-owned subsidiary; a parent Crown corporation is wholly-owned directly by the Crown; a wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations directly or indirectly through any number of subsidiaries each of which is wholly-owned directly or indirectly by one or more parent Crown corporations.

Enterprise Crown corporations are a type of government business enterprises that are defined as those Crown corporations which are not dependent on parliamentary appropriations and whose principal activity and source of revenue is the sale of goods and services to outside parties. These include selected Crown corporations listed in Part I, all the Crown corporations listed in Part II of Schedule III of the *Financial Administration Act* and the Bank of Canada. Although a Crown corporation, the Canada Pension Plan Investment Board is not part of the Government reporting entity since its mandate is to manage an investment portfolio on behalf of the Canada Pension Plan which is itself excluded for the reporting entity.

There is also a number of self-sustaining government business enterprises that are not considered Crown corporations within the meaning of the *Financial Administration Act*, but which are owned or controlled by the Government and ultimately accountable to Parliament through a Minister of the Crown for the conduct of their affairs. These are referred to as "other government business enterprises" and include the Canadian Wheat Board and the various Port Authorities.

Most of the enterprise Crown corporations and other government business enterprises are agents of Her Majesty for the conduct of all or part of their activities. This status is granted in one of the following ways:

(i) designation by Parliament, through a special act of incorporation;

(ii) statutory authorization; or,

(iii) proclamation by the *Government Corporations Operation Act*.

Further information on the business and activities of all parent Crown corporations and information on all Crown corporations and other corporate interest of Canada is provided in the *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*. Although no longer included as part of this Report, a compilation of the audited financial statements of the parent Crown corporations is also available upon request.

Table 9.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to enterprise Crown corporations and other government business enterprises.

TABLE 9.2

ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

	April 1/2000	Payments and other charges	Receipts and other credits	March 31/2001
	$	$	$	$
Business Development Bank of Canada—				
Common shares	303,400,000			303,400,000
Preferred shares	230,000,000	65,000,000		295,000,000
Contributed capital	28,000,000			28,000,000
	561,400,000	*65,000,000*		*626,400,000*
Canada Mortgage and Housing Corporation—				
Capital stock	25,000,000			25,000,000
Housing	3,944,117,158		102,577,027	3,841,540,131
Real estate	87,761,754		3,787,383	83,974,371
Joint projects	1,188,700,164		58,945,359	1,129,754,805
Student housing projects	265,695,645		8,977,001	256,718,644
Sewage treatment projects	553,179,497		46,439,299	506,740,198
Assisted home ownership	36,408,504		3,611,214	32,797,290
	6,100,862,722		*224,337,283*	*5,876,525,439*
Export Development Corporation	983,200,000			983,200,000
Farm Credit Corporation—				
Contributed capital	1,168,333,000			1,168,333,000
Notes	804,536,714		226,045,919	578,490,795
Farm syndicates loan fund	67,032		67,032	
	1,972,936,746		*226,112,951*	*1,746,823,795*
Other—				
Bank of Canada	5,920,000			5,920,000
Canada Development Investment Corporation	395,658,315			395,658,315
Canada Hibernia Holding Corporation—				
Contributed surplus	349,975,050		130,000,000	219,975,050
Canada Lands Company Limited	36,696,362	43,277,397	30,105,797	49,867,962
Canada Ports Corporation—				
Contributed capital	90,000,000		90,000,000	
Canada Post Corporation				
Canadian Dairy Commission	25,710,000	163,732,000	148,444,000	40,998,000
Cape Breton Development Corporation		36,400,000	26,400,000	10,000,000
Ridley Terminals Inc.		90,000,000		90,000,000
Royal Canadian Mint—				
Capital stock	40,000,000			40,000,000
Loans				
	40,000,000			*40,000,000*
	943,959,727	*333,409,397*	*424,949,797*	*852,419,327*
Total	10,562,359,195	398,409,397	875,400,031	10,085,368,561

Business Development Bank of Canada

The Corporation was established by the *Business Development Bank of Canada Act*, to promote and assist in the establishment and development of business enterprises in Canada, by providing financial assistance, management counselling, management training, information and advice, and such other services as are ancillary or incidental to any of the foregoing.

The Corporation is an agent of Her Majesty, reports through the Minister of Industry, and is listed in Part I of Schedule III of the *Financial Administration Act*.

During the year, the Corporation paid dividends of $8.9 million to the Government.

Common shares

This account records the Government's investment in the common shares of the Corporation.

Preferred shares

During the year, the Government purchased $65 million of preferred shares of the Corporation pursuant to section 23 of the *Business Development Bank of Canada Act*, bringing total preferred shares purchased to date to $295 million.

Contributed capital

The amount of contributed capital was issued in 1999-2000 in counterpart of the transfer of the Cultural Industries Development Fund to the Corporation.

Canada Mortgage and Housing Corporation

The Corporation was incorporated, on January 1, 1946, by the *Canada Mortgage and Housing Corporation Act*. The Corporation's mandate, as stated in the *National Housing Act*, is to promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions.

The Corporation is an agent of Her Majesty, reports through the Minister of Public Works and Government Services, and is listed in Part I of Schedule III of the *Financial Administration Act*.

During the year, the Corporation paid interest of $544 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is authorized in the *Canada Mortgage and Housing Corporation Act*.

Housing

Advances made for moderate to low income housing bear interest at rates from 4.125 percent to 16.10 percent per annum, and are repayable over 1 to 50 years, with instalments between June 30, 2001 and September 30, 2037.

Real estate

Advances made for the acquisition and development of real estate bear interest at rates from 8.43 percent to 15 percent per annum, and are repayable over 50 years, with the final instalment on December 31, 2037.

Joint projects

Advances made to undertake housing projects jointly with the provinces bear interest at rates from 3 percent to 17.96 percent per annum, and are repayable over 1 to 50 years, with instalments between September 30, 2001 and December 31, 2039.

Student housing projects

Advances made for student housing projects bear interest at rates from 5 percent to 10.05 percent per annum, and are repayable over 20 to 50 years, with instalments between December 31, 2001 and September 30, 2030.

Sewage treatment projects

Advances made to assist in the establishment or expansion of sewage treatment projects and the construction of trunk storm sewers bear interest at rates from 5 percent to 10.38 percent per annum, and are repayable over 20 to 50 years, with instalments between June 30, 2001 and March 31, 2023.

Assisted home ownership

Advances made for owner-occupied housing bear interest at rates from 8.58 percent to 8.75 percent per annum, and are repayable over 18 to 20 years, with instalments between June 30, 2003 and December 31, 2008.

Export Development Corporation

The Corporation was established by the *Export Development Act*, to facilitate and develop export trade by the provision of loans, insurance, guarantees and other financial facilities.

The Corporation is an agent of Her Majesty, reports through the Minister for International Trade, and is listed in Part I of Schedule III of the *Financial Administration Act*.

The Government's investment in the capital of the Corporation, as authorized by subsection 11(1) of the *Export Development Act*, shall not exceed, at any time, $1,500,000,000.

Farm Credit Corporation

The Corporation was established by the *Farm Credit Corporation Act*, to assist Canadian farmers to establish and develop sound farm enterprises through the use of long-term credit.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture and Agri-Food, and is listed in Part I of Schedule III of the *Financial Administration Act*.

Contributed capital

The Government's contribution to the capital of the Corporation is authorized by subsection 11(1) of the *Farm Credit Corporation Act*.

Notes

Promissory notes are issued to the Minister of Finance in respect of loans made pursuant to section 12 of the *Act*, to provide the Corporation with funds for making loans to farmers. The total amount of such loans outstanding at any time may not exceed twelve times the capital of the Corporation.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) repayable over 10 to 19 years, bearing interest at rates from 7.95 percent to 9.91 percent per annum, with final instalments between September 1, 2001 and December 1, 2009, $378,490,795; and,

(b) repayable over 2 to 9 years, bearing interest at rates from 7.03 percent to 9.17 percent per annum, with final instalments between May 1, 2001 and April 4, 2003, $200,000,000.

During the year, the Corporation paid interest of $61 million to the Government.

Farm syndicates loan fund

Advances have been made by the Minister of Finance, pursuant to section 8 of the *Farm Syndicates Credit Act*, to enable the Corporation to make loans. Subsection 3(1) of the *Act* allowed the Corporation to make loans to a farm syndicate for:

(a) the purchase of farm machinery;

(b) the purchase, erection or improvement of buildings; or,

(c) the purchase or improvement of land on which buildings were or were to be erected for use primarily by the syndicate or its members, in their farming operations.

The *Farm Syndicates Credit Act* was repealed in 1993-94. This account had remained open for repayments.

During the year, the remaining loan was repaid in full and the account was closed.

Bank of Canada

The Bank of Canada was established by the *Bank of Canada Act*, to regulate credit and currency, in the best interests of the economic life of the nation, to control and protect the external value of the national monetary unit, and to mitigate, by its influence, fluctuations in the general levels of production, trade, prices and employment so far as may be possible within the scope of monetary action, and generally to promote the economic and financial welfare of Canada.

The Bank is not an agent of Her Majesty and reports through the Minister of Finance.

The Government's investment in the capital of the Bank is authorized by section 17 of the *Bank of Canada Act*. An amount of $5,000,000 represents the par value of 100,000 shares, and the remaining balance of $920,000 represents premiums paid in respect of the acquisition, in 1938, of shares held by the public.

During the year, the Corporation paid dividends of $2,027 million to the Government.

Canada Development Investment Corporation

The Corporation was incorporated pursuant to the *Canada Business Corporations Act*, to:

(a) assist in the creation or development of businesses, resources, properties and industries of Canada;

(b) expand, widen and develop opportunities for Canadians to participate in the economic development of Canada through the application of their skills and capital in any activities carried on by the Corporation;

(c) invest in the shares or securities of any corporation owning property or carrying on business related to the economic interests of Canada;

(d) invest in ventures or enterprises, including the acquisition of property, likely to benefit Canada; and,

(e) carry out all activities in the best interests of Canada, operating in a commercial manner.

The Corporation is an agent of Her Majesty, reports through the Minister of Finance, and is listed in Part II of Schedule III of the *Financial Administration Act*.

The Government's investment in the capital of the Corporation is recorded in this account. The balance in the account represents the value of 101 common shares of the Corporation without nominal or par value.

Canada Hibernia Holding Corporation—Contributed surplus

The Corporation was incorporated pursuant to the *Canada Business Corporations Act*. It is a wholly-owned subsidiary of the Canada Development Investment Corporation.

In accordance with the *Hibernia Development Project Act*, the Government, through the Canada Hibernia Holding Corporation, acquired at no cost an 8.5 percent interest in the Hibernia Development Project. The sole purpose of the Canada Hibernia Holding Corporation is to hold, manage, fund and ultimately dispose of the 8.5 percent interest in the Project. The Government appropriated the funds necessary for the Corporation to honour its obligations to fund the Project and has treated this assistance as contributed surplus. Production from Hibernia commenced in late 1997 and, during 1998, the Corporation achieved sufficient cash flow to fund its operations and fulfill its continuing obligations without further Government appropriations.

During the year, the Corporation repaid contributed surplus of $130 million to the Government.

Canada Lands Company Limited

Canada Lands Company Limited (originally Public Works Lands Company Limited) was incorporated under the *Companies Act* in 1956 and was continued under the *Canada Business Corporations Act*. The Corporation is not an agent of Her Majesty, reports through the Minister of Public Works and Government Services and is listed in Part I of Schedule III of the *Financial Administration Act*.

The Corporation conducts its business through Canada Lands Company (CLC) Limited (CLC), its principal wholly-owned subsidiary. CLC's objective is to carry out a commercially-oriented and orderly disposal program of certain Government real properties and the management of certain select properties. In undertaking this objective, CLC may manage, develop and dispose of real properties, either in the capacity of owner or as agent of the Government.

CLC has acquired an interest in a number of real properties from the Government in consideration for the issuance of promissory notes, which bear no interest and are repayable from the proceeds of the sale of the properties in respect of which they were issued. The notes were discounted using the Consolidated Revenue Fund lending rate applicable to Crown corporations and recorded at their discounted value. During the year, new notes have been issued for an amount of $21.9 million. An amount of $11.7 million was repaid during the year and an amount of $21.4 million was amortized to income. The balance in the account represents the balance of the notes receivable net of the corresponding unamortized discount.

Canada Ports Corporation

The Corporation was established by the *Canada Ports Corporation Act*, to administer, manage and control Canadian harbours, and any other harbour, work or property of Canada transferred by the Governor in Council and was dissolved during the year.

The Corporation was an agent of Her Majesty, reported through the Minister of Transport, and was listed in Part II of Schedule III of the *Financial Administration Act*.

During the year, the Corporation paid dividends of $43,375 to the Government.

Under the Interport Loan Fund, the Corporation remitted $36.4 million in surplus funds to the Government in 2000-2001.

Contributed capital

Under the authority of the *Canada Ports Corporation Act*, an equity injection of $90 million was made in Canada Ports Corporation, in 1998-99, to increase its contributed capital for the acquisition of shares in Ridley Terminals Inc., a wholly-owned subsidiary of the Corporation for the purpose of debt restructuring.

The Government's contribution to the capital of the Corporation was authorized under Transport Vote L29c, *Appropriation Act No. 5, 1998-99*.

During the year, the contributed capital of $90 million was transferred from Canada Ports Corporation to Ridley Terminals Inc.

Canada Post Corporation

The Corporation was established by the *Canada Post Corporation Act*, to operate a postal service on a self-sustaining financial basis while providing a standard of service that will meet the needs of the people of Canada.

The Corporation is an agent of Her Majesty, reports through the Minister of Public Works and Government Services, and is listed in Part II of Schedule III of the *Financial Administration Act*.

A loan may be made to the Corporation pursuant to section 29 of the *Canada Post Corporation Act*. There are presently no loans outstanding to Canada Post Corporation pursuant to section 29 of the *Canada Post Corporation Act*. The aggregate amount of loans to be outstanding at any time shall not exceed $500,000,000.

During the year, the Corporation paid dividends of $18.9 million to the Government.

Canadian Dairy Commission

The Corporation was established by the *Canadian Dairy Commission Act*, to provide, to efficient producers of milk and cream, the opportunity of obtaining a fair return for their labour and investment, and to provide, to consumers of dairy products, a continuous and adequate supply of high quality dairy products.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture and Agri-Food, and is listed in Part I of Schedule III of the *Financial Administration Act*.

Loans have been made to the Corporation, to finance its dealings in dairy products. The total amount authorized to be outstanding at any time is $300,000,000.

The loans bear interest at rates from 5.1763 percent to 6.0241 percent per annum, and are repayable within 1 year.

During the year, the Corporation paid interest of $2.3 million to the Government.

Cape-Breton Development Corporation

The Corporation was established by the *Cape Breton Development Corporation Act*, to stimulate economic adjustment and expansion on Cape Breton Island, while rationalizing the coal industry.

The Corporation is an agent of Her Majesty, reports through the Minister of Natural Resources, and is listed in Part I of Schedule III of the *Financial Administration Act*.

On June 29, 2000, the *Cape Breton Development Corporation Divestiture Authorization and Dissolution Act*, which provided for the sale of assets, winding up of the affairs of the Corporation and its eventual dissolution, received Royal Assent. The Corporation has initiated the divestiture process announced by the Government. In the meantime, the Corporation is carrying out restructuring activities for which the Government is providing funding support by means of appropriations. As a result, the Corporation is economically dependent on the Government.

Advances have been made for the purpose of providing working capital for the coal division of the Corporation. The total amount authorized to be outstanding at any time is $50,000,000 and the authority remains available to the Corporation for future use. The working capital advances bear interest at the rate in effect as determined by the Minister of Finance.

During the year, the Corporation paid interest of $31,765 to the Government.

Ridley Terminals Inc.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part I of Schedule III of the *Financial Administration Act*.

During the year, the investment of $90 million made by the Canada Ports Corporation in 1998-99 was transferred to the Government when Ridley Terminals Inc. became a parent Crown corporation at the dissolution of Canada Ports Corporation.

Royal Canadian Mint

The Corporation was established by the *Royal Canadian Mint Act*, to:

(*a*) produce and arrange for the production and supply of coins of the currency of Canada;

(*b*) produce coins of the currency of other countries;

(*c*) melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and,

(*d*) make medals, plaques and other things as are incidental to the powers of the Mint.

The Corporation is an agent of Her Majesty, reports through the Minister of Public Works and Government Services, and is listed in Part II of Schedule III of the *Financial Administration Act*.

Capital stock

Subsection 3.1(1) of the *Royal Canadian Mint Act* states that the authorized capital of the Mint is $40,000,000, divided into four thousand shares of ten thousand dollars each. All authorized capital is issued.

Loans

Subsection 20(1) of the *Act* states that the Mint may borrow money from the Consolidated Revenue Fund or any other source but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed $75,000,000.

Subsection 20(3) of the *Act* states that the Mint shall not borrow money without the approval of the Minister of Finance with respect to the time and the terms and conditions of the transaction.

There are presently no loans outstanding to Royal Canadian Mint pursuant to subsection 20(1) of the *Royal Canadian Mint Act*.

Summary Financial Statements of Enterprise Crown Corporations and Other Government Business Enterprises

The following tables display details of the assets, liabilities, revenues and expenses of enterprise Crown corporations and other government business enterprises.

Tables 9.3 to 9.5 present the assets, liabilities, revenues, expenses and changes to the equity of enterprise Crown corporations and other government business enterprises grouped in five segments. The segment of competitive, self-sustaining corporations consists of those corporations named in Part II of Schedule III of the *Financial Administration Act* and of other competitive and self-sustaining government business enterprises.

For those corporations having other year ends, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

The tables summarize the financial transactions and results of operations of each enterprise Crown corporation and other government business enterprises in accordance with its own respective accounting policies. Most enterprise Crown corporations follow the generally accepted accounting principles used by private sector companies, as outlined in the *Handbook of the Canadian Institute of Chartered Accountants*.

Financial assets include cash, receivables, loans and investments. Physical assets and deferred charges represent the unexpensed portion of non-financial assets such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Financial assets and liabilities in respect of the Government and Crown corporations represent the unpaid balances arising from financing transactions and normal operating activities. Borrowings from outside parties represent amounts repayable to financial institutions and other investors. Other liabilities are amounts due in respect of purchases, employee termination and pension benefits, accrued interest on borrowings, long-term capital leases and sundry accounts payable.

Revenues include financial assistance received or receivable from the Government in respect of the current year's operations, when applicable. Expenses are segregated between third parties, and Government and Crown corporations. Revenues and expenses are used to determine the net income or loss of the corporation. Adjustments include prior period adjustments and other miscellaneous items as recorded by the corporations. Equity transactions with the Government include dividends declared or transfers of profits to the Government as well as equity contributions provided by the Government.

These tables present consolidated financial information on parent enterprise Crown corporations financial information on unconsolidated wholly-owned subsidiaries and other government business enterprises. The *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada* includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Enterprise Crown corporations and other government business enterprises are also categorized as being either agents or non-agents of the Crown. Agent status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In some situations, agent status may be restricted to certain designated activities of a corporation.

In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the summary financial statements of Canada net of borrowings expected to be repaid directly by these corporations. The gross amounts of such borrowings are included under "Liabilities, Outside Parties". A summary of such borrowings and the changes during the year ended March 31, 2001 is presented in Table 9.6.

A summary of borrowing transactions by non-agent enterprise Crown corporations and other government business enterprises is presented in Table 9.7. The maturity and currency of enterprise Crown corporations and other government business enterprises borrowings are presented in Table 9.8. Contingent liabilities of enterprise Crown corporations and other government business enterprises are presented in Table 9.9.

A summary of financial assistance under Government budgetary appropriations to enterprise Crown corporations and other government business enterprises for the year ended March 31, 2001 is provided in Table 9.10. Differences in figures reported in Table 9.5 and those reported in Table 9.10 result from the use of different accounting policies and from items in transit.

TABLE 9.3

SUMMARY COMBINED FINANCIAL STATEMENTS OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES BY SEGMENT

(in thousands of dollars)

	Competitive, self-sustaining	Bank of Canada	Lending and insurance	Marketing	Other	Total
ASSETS AND LIABILITIES AS AT MARCH 31, 2001						
Assets						
Financial						
Outside parties	1,390,011	1,169,631	54,601,983	8,327,908	62,282	65,551,815
Government and Crown corporations	1,202,047	35,468,190	6,541,593	8,338	3,378	43,223,546
Total financial assets	2,592,058	36,637,821	61,143,576	8,336,246	65,660	108,775,361
Physical assets and deferred charges	3,773,456	1,232,201	584,996	897,703	36,110	6,524,466
Total assets	6,365,514	37,870,022	61,728,572	9,233,949	101,770	115,299,827
Liabilities						
Outside parties						
Borrowings	246,108		40,875,702	7,619,068	4,536	48,745,414
Bank of Canada notes in circulation and amounts owing to depositors		25,513,873				25,513,873
Other liabilities	3,048,944	10,689,906	5,704,236	1,543,275	389,915	21,376,276
Government and Crown corporations	227,557	1,636,243	9,875,251	41,465	152,181	11,932,697
Total liabilities	3,522,609	37,840,022	56,455,189	9,203,808	546,632	107,568,260
Equity of Canada	2,842,905	30,000	5,273,383	30,141	(444,862)	7,731,567
Total liabilities and equity	6,365,514	37,870,022	61,728,572	9,233,949	101,770	115,299,827
Contingent liabilities	21,632		1,839,509	2,567		1,863,708
REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2001						
Revenues						
Outside parties	6,429,029		5,277,796	5,062,274	186,654	16,955,753
Government and Crown corporations						
Financial assistance				13,869	64,906	78,775
Other	459,022	1,951,866	294,387			2,705,275
Total revenues	6,888,051	1,951,866	5,572,183	5,076,143	251,560	19,739,803
Expenses						
Outside parties	6,423,409		3,844,683	5,046,001	204,862	15,518,955
Government and Crown corporations	265,094		839,933	6,519	19,915	1,131,461
Total expenses	6,688,503		4,684,616	5,052,520	224,777	16,650,416
Net income/loss(-) for the year	199,548	1,951,866	887,567	23,623	26,783	3,089,387
Equity of Canada, beginning of the year	2,871,756	30,000	4,046,851	28,358	(471,643)	6,505,322
Adjustments	(81,771)		287,809	(21,840)	(2)	184,196
Equity transactions with the Government—						
Dividends	(24,087)	(1,951,866)	(13,844)			(1,989,797)
Capital	(122,541)		65,000			(57,541)
Equity of Canada, end of the year	2,842,905	30,000	5,273,383	30,141	(444,862)	7,731,567

The accompanying notes to Table 9.4 are an integral part of this table.

TABLE 9.4

FINANCIAL POSITION OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES —ASSETS AND LIABILITIES AS AT MARCH 31, 2001

(in thousands of dollars)

	Assets			
	Financial			
Enterprise Crown corporations and other government business enterprises[1]	Outside parties	Government and Crown corporations	Physical assets and deferred charges	Total assets
Competitive, self-sustaining				
Canada Development Investment Corporation	16,281	82,000		98,281
Canada Hibernia Holding Corporation	35,500	918	401,111	437,529
Canada Lands Company Limited	164,261		230,352	394,613
Canada Ports Corporation[2]				
Canada Post Corporation	913,616	978,619	1,761,221	3,653,456
Halifax Port Authority[3]	4,437	6,224	84,745	95,406
Montreal Port Authority[3]	43,910	58,020	171,721	273,651
Petro-Canada Limited[4]				
Prince Rupert Port Authority[3]	3,865	8,915	78,573	91,353
Ridley Terminals Inc.[2]	4,460	28	19,565	24,053
Quebec Port Authority[3]	39,244	275	51,616	91,135
Royal Canadian Mint	20,893	3,988	139,951	164,832
Saint John Port Authority[3]	1,392	18,052	58,413	77,857
St John's Port Authority[3]	595	7,128	12,931	20,654
Vancouver Port Authority[3]	43,628	4,290	445,592	493,510
Other Canada Port Authorities[3][5]	97,929	33,590	317,665	449,184
Total—Competitive, self-sustaining	*1,390,011*	*1,202,047*	*3,773,456*	*6,365,514*
Bank of Canada	*1,169,631*	*35,468,190*	*1,232,201*	*37,870,022*
Lending and Insurance				
Business Development Bank of Canada	5,918,803	25,605	281,110	6,225,518
Canada Deposit Insurance Corporation	469,116	434,114	846	904,076
Canada Mortgage and Housing Corporation	17,718,790	714,001	58,410	18,491,201
Insurance Programs	2,178,087	4,723,831	162,267	7,064,185
Mortgage Backed Securities Guarantee Fund	63,542	68,244		131,786
Export Development Corporation	21,356,430	332,906	40,632	21,729,968
Farm Credit Corporation	6,897,215	242,892	41,731	7,181,838
Total—Lending and insurance	*54,601,983*	*6,541,593*	*584,996*	*61,728,572*
Marketing				
Canadian Commercial Corporation	571,958	495	1,024	573,477
Canadian Dairy Commission — Marketing operations	46,010		79,951	125,961
Canadian Wheat Board, The	7,702,666	7,843	797,106	8,507,615
Freshwater Fish Marketing Corporation	7,274		19,622	26,896
Total—Marketing	*8,327,908*	*8,338*	*897,703*	*9,233,949*
Other				
Atlantic Pilotage Authority	1,958	1,761	2,769	6,488
Cape Breton Development Corporation	42,007		29,496	71,503
Great Lakes Pilotage Authority, Ltd	7,656		156	7,812
Laurentian Pilotage Authority	5,353		2,963	8,316
Pacific Pilotage Authority	5,308	1,617	726	7,651
Total—Other	*62,282*	*3,378*	*36,110*	*101,770*
Total	65,551,815	43,223,546	6,524,466	115,299,827

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[1] All enterprise Crown corporations listed in this table are parent Crown corporations except the Great Lakes Pilotage Authority, Ltd.
Although a Crown corporation, Canada Pension Plan Investment Board is designed to operate at arm's length from the Government and manages, on behalf of the Canada Pension Plan, funds not belonging to the Government, therefore, it is considered external to the Government reporting entity. The Public Sector Pension Investment Board is not included in the above list since its activities are included in the Government's results through pension accounting.

[2] The Canada Ports Corporation was dissolved on October 31, 2000. Its subsidiary, Ridley Terminals Inc., became a parent Crown corporation on November 1, 2000.

Liabilities					
Outside parties					
Borrowings	Other	Government and Crown corporations	Total liabilities	Equity of Canada	Total liabilities and equity
	10,265	2,000	12,265	86,016	98,281
	64,918	23,060	87,978	349,551	437,529
	86,753	71,317	158,070	236,543	394,613
55,572	2,728,696	34,627	2,818,895	834,561	3,653,456
7,200	4,669	386	12,255	83,151	95,406
	22,062	911	22,973	250,678	273,651
	812		812	90,541	91,353
64,021	1,808	45	65,874	(41,821)	24,053
12,484	5,386	44,928	62,798	28,337	91,135
31,957	31,832	7,000	70,789	94,043	164,832
	5,993	75	6,068	71,789	77,857
	654	102	756	19,898	20,654
	39,041	42,620	81,661	411,849	493,510
74,874	46,055	486	121,415	327,769	449,184
246,108	*3,048,944*	*227,537*	*3,522,609*	*2,842,905*	*6,365,514*
	36,203,779	*1,636,243*	*37,840,022*	*30,000*	*37,870,022*
5,101,819	180,604	19,791	5,302,214	923,304	6,225,518
	448,504	603	449,107	454,969	904,076
11,672,287	124,955	6,646,644	18,443,886	47,315	18,491,201
	3,543,687	2,624,271	6,167,958	896,227	7,064,185
	54,349	7,308	61,657	70,129	131,786
18,406,369	1,291,912	(17,175)	19,681,106	2,048,862	21,729,968
5,695,227	60,225	593,809	6,349,261	832,577	7,181,838
40,875,702	*5,704,236*	*9,875,251*	*56,455,189*	*5,273,383*	*61,728,572*
	543,189	147	543,336	30,141	573,477
	84,816	41,145	125,961		125,961
7,606,922	900,520	173	8,507,615		8,507,615
12,146	14,750		26,896		26,896
7,619,068	*1,543,275*	*41,465*	*9,203,808*	*30,141*	*9,233,949*
	1,991		1,991	4,497	6,488
	374,456	152,181	526,637	(455,134)	71,503
	2,905		2,905	4,907	7,812
4,536	6,251		10,787	(2,471)	8,316
	4,312		4,312	3,339	7,651
4,536	*389,915*	*152,181*	*546,632*	*(444,862)*	*101,770*
48,745,414	46,890,149	11,932,697	107,568,260	7,731,567	115,299,827

(3) Canada Port Authorities, which are not Crown corporations but considered government business enterprises, are agents of the Crown for their port activities.

(4) Petro-Canada Limited was dissolved on February 5, 2001.

(5) Consists of the combined figures of the Canada Port Authorities of Belledune, Fraser River, Nanaimo, North Fraser, Port Alberni, Saguenay, Sept-Îles, Thunder Bay, Toronto, Trois-Rivières and Windsor.

TABLE 9.5

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES FOR THE YEAR ENDED MARCH 31, 2001

(in thousands of dollars)

	Revenues			
		Government and Crown corporations		
Enterprise Crown corporations and other government business enterprises	Outside parties	Financial assistance [1]	Other	Total
Competitive, self-sustaining				
Canada Development Investment Corporation	1,178			1,178
Canada Hibernia Holding Corporation	181,823			181,823
Canada Lands Company Limited	148,101		3,591	151,692
Canada Ports Corporation	15,034		686	15,720
Canada Post Corporation	5,643,744		345,394	5,989,138
Halifax Port Authority	18,400		190	18,590
Montreal Port Authority	58,993		10,279	69,272
Petro-Canada Limited	25,400			25,400
Prince Rupert Port Authority	5,940		517	6,457
Ridley Terminals Inc.	4,750			4,750
Quebec Port Authority	12,126		532	12,658
Royal Canadian Mint	177,491		93,712	271,203
Saint John Port Authority	10,285		1,008	11,293
St John's Port Authority	3,331		683	4,014
Vancouver Port Authority	90,230		490	90,720
Other Canada Port Authorities	32,203		1,940	34,143
Total—Competitive, self-sustaining	*6,429,029*		*459,022*	*6,888,051*
Bank of Canada			*1,951,866*	*1,951,866*
Lending and insurance				
Business Development Bank of Canada	629,298		20	629,318
Canada Deposit Insurance Corporation	184,207		19,048	203,255
Canada Mortgage and Housing Corporation	1,124,959		102,020	1,226,979
Insurance Programs	818,902		144,460	963,362
Mortgage Backed Securities Guarantee Fund	21,144		4,099	25,243
Export Development Corporation	1,958,474		22,646	1,981,120
Farm Credit Corporation	540,812		2,094	542,906
Total—Lending and insurance	*5,277,796*		*294,387*	*5,572,183*
Marketing				
Canadian Commercial Corporation	998,869	13,869		1,012,738
Canadian Dairy Commission				
Marketing operations	218,126			218,126
Canadian Wheat Board, The	3,783,365			3,783,365
Freshwater Fish Marketing Corporation	61,914			61,914
Total—Marketing	*5,062,274*	*13,869*		*5,076,143*
Other				
Atlantic Pilotage Authority	12,032			12,032
Cape Breton Development Corporation	76,935	64,906		141,841
Great Lakes Pilotage Authority, Ltd	15,285			15,285
Laurentian Pilotage Authority	41,607			41,607
Pacific Pilotage Authority	40,795			40,795
Total—Other	*186,654*	*64,906*		*251,560*
Total	16,955,753	78,775	2,705,275	19,739,803

The accompanying notes to Table 9.4 are an integral part of this table.

[1] This column records only that portion of financial assistance received or receivable from the federal Government that has been credited to operations. Additional amounts representing capital and operating appropriations received by the corporations are included in "Equity transactions with Government". Revenues "Other" include amounts generated from the sale of goods and services, investment income as well as grants where the corporations qualify as a member of a general class of recipients. The total financial assistance accounted for by the corporations during the year does not agree with the amount reported in Table 9.10 because of differences resulting from the different accounting policies followed.

Expenses						Equity transactions with Government		
Outside parties	Government and Crown corporations	Total	Income/or loss(−)	Equity beginning of year	Adjustments	Dividends	Capital	Equity end of year
2,184		2,184	(1,006)	94,568	(2,546)	(5,000)		86,016
71,479	28,572	100,051	81,772	397,779			(130,000)	349,551
143,044	3,335	146,379	5,313	212,230			19,000	236,543
16,456	140	16,596	(876)	26,789	(15,776)	(116)	(10,021)	
5,686,750	218,203	5,904,953	84,185	1,055,935	(286,659)	(18,900)		834,561
12,860	128	12,988	5,602	77,549				83,151
57,177	3,221	60,398	8,874	239,855			1,949	250,678
25,400		25,400		3,950			(3,950)	
21,185		21,185	(14,728)	105,269				90,541
5,601	378	5,979	(1,229)		(40,592)			(41,821)
9,052	(26)	9,026	3,632	24,705				28,337
272,858	3,074	275,932	(4,729)	99,100	(328)			94,043
8,192	251	8,443	2,850	68,940	(1)			71,789
3,011	116	3,127	887	19,011				19,898
58,244	7,014	65,258	25,462	385,668	719			411,849
29,916	688	30,604	3,539	60,408	263,412	(71)	481	327,769
6,423,409	*265,094*	*6,688,503*	*199,548*	*2,871,756*	*(81,771)*	*(24,087)*	*(122,541)*	*2,842,905*
			1,951,866	*30,000*		*(1,951,866)*		*30,000*
538,462	2,534	540,996	88,322	783,826		(13,844)	65,000	923,304
12,767	33,149	45,916	157,339	183,583	114,047			454,969
661,220	552,847	1,214,067	12,912	34,404	(1)			47,315
435,271	156,971	592,242	371,120	525,107				896,227
5,489	7,778	13,267	11,976	58,153				70,129
1,796,038	(29,219)	1,766,819	214,301	1,834,561				2,048,862
395,436	115,873	511,309	31,597	627,217	173,763			832,577
3,844,683	*839,933*	*4,684,616*	*887,567*	*4,046,851*	*287,809*	*(13,844)*	*65,000*	*5,273,383*
1,006,800	4,155	1,010,955	1,783	28,358				30,141
193,922	2,364	196,286	21,840		(21,840)			
3,783,365		3,783,365						
61,914		61,914						
5,046,001	*6,519*	*5,052,520*	*23,623*	*28,358*	*(21,840)*			*30,141*
11,566		11,566	466	4,031				4,497
93,137	19,915	113,052	28,789	(483,923)				(455,134)
16,411		16,411	(1,126)	6,034	(1)			4,907
41,984		41,984	(377)	(2,093)	(1)			(2,471)
41,764		41,764	(969)	4,308				3,339
204,862	*19,915*	*224,777*	*26,783*	*(471,643)*	*(2)*			*(444,862)*
15,518,955	1,131,461	16,650,416	3,089,387	6,505,322	184,196	(1,989,797)	(57,541)	7,731,567

Borrowings by Agent Enterprise Crown Corporations

Table 9.6 summarizes the borrowing transactions by agent enterprise Crown corporations made on behalf of Her Majesty. The borrowings are with other organizations than the Government. In accordance with section 54 of the FAA, the payment of all money borrowed by agent enterprise Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the accounts of Canada net of borrowings expected to be repaid directly by these corporations. As at March 31, 2001, an allowance for borrowings expected to be repaid by the Government on behalf of agent enterprise Crown corporations was established at $560 million.

Borrowings by non-agent enterprise Crown corporations and other government business enterprises are not included in this table because such borrowings are not on behalf of Her Majesty. Table 9.7 provides information on borrowings of such corporations.

TABLE 9.6

BORROWINGS BY AGENT ENTERPRISE CROWN CORPORATIONS

(in thousands of dollars)

	Balance April 1/2000	Borrowings and other credits	Repayments and other charges	Balance March 31/2001
Business Development Bank of Canada	4,723,442	13,617,661	13,239,284	5,101,819
Canada Mortgage and Housing Corporation	10,800,915	5,642,753	4,771,381	11,672,287
Canada Ports Corporation	68,715		68,715	
Canada Post Corporation	150,455	247	95,130	55,572
Canadian Dairy Commission (Marketing)	437	6,750	7,187	
Canadian Wheat Board, The(1)	542,134		117,331	424,803
Export Development Corporation	16,887,805	33,429,539	31,910,975	18,406,369
Farm Credit Corporation	5,082,842	6,810,702	6,198,317	5,695,227
Freshwater Fish Marketing Corporation	10,920	12,146	10,920	12,146
Petro-Canada Limited	338,000		338,000	
Royal Canadian Mint	34,507	1,752	4,302	31,957
Total	38,640,172	59,521,550	56,761,542	41,400,180
Borrowings expected to be repaid by agent enterprise Crown corporations	(38,015,172)	59,521,550	56,826,542	(40,840,180)
Allowance for borrowings of agent enterprise Crown corporations expected to be repaid by the Government and reported on the Statement of Assets and Liabilities	625,000		65,000	560,000

The accompanying notes to Table 9.4 are an integral part of this table.

(1) On December 31, 1998 The Canadian Wheat Board ceased to be an agent of Her Majesty and a Crown corporation under the *Financial Administration Act*. Borrowings prior to this date are included here. Borrowings subsequent to this date are reported in Table 9.7.

Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.7 summarizes the borrowing transactions of agent and non-agent enterprise Crown corporations and other government business enterprises. Borrowings of non-agent Crown corporations and other government business enterprises are not on behalf of Her Majesty, but may, at times, be guaranteed by the Government. As at March 31, 2001, an allowance for such guaranteed borrowings expected to be repaid by the Government was established at $2,807 million.

TABLE 9.7

BORROWINGS BY ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

	Balance April 1/2000	Borrowings and other credits	Repayments and other charges	Balance March 31/2001
Borrowings by agent enterprise Crown corporations	38,640,172	59,521,550	56,761,542	41,400,180
Borrowings by non-agent enterprise Crown corporations and other government business enterprises —				
Canadian Wheat Board, The[1]	6,543,674	85,265,520	84,627,075	7,182,119
Laurentian Pilotage Authority	4,586	889	939	4,536
Halifax Port Authority[2]	7,600		400	7,200
Quebec Port Authority[2]	4,873	12,484	4,873	12,484
Ridley Terminals Inc.		64,021		64,021
Other Canada Port Authorities[2]	28,086	47,809	1,021	74,874
Total	6,588,819	85,390,723	84,634,308	7,345,234
Borrowings expected to be repaid by other government business enterprises	3,998,819	85,173,723	84,634,308	4,538,234
Allowance for borrowings of other government business enterprises expected to be repaid by the Government and reported on the Statement of Assets and Liabilities	2,590,000	217,000		2,807,000
Borrowings of agent and non-agent enterprise Crown corporations and other government business enterprises	45,228,991	144,912,273	141,395,850	48,745,414

The accompanying notes to Table 9.4 are an integral part of this table.

[1] See Note 1 of Table 9.6.

[2] The Authority is an agent of the Crown only for its port activities. It is considered a non-agent of the Crown for borrowings purposes.

Maturity and Currency of Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.8 summarizes the maturity and currency of borrowings by agent and non-agent enterprise Crown corporations and other government business enterprises, as at March 31, 2001.

TABLE 9.8

MATURITY AND CURRENCY OF BORROWINGS BY ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

Year of maturity	Agent	Non-agent	Total
2002	16,551,758	7,031,571	23,583,329
2003	5,853,411	66,096	5,919,507
2004	4,901,225	2,045	4,903,270
2005	5,414,467	2,170	5,416,637
2006	2,137,392	33,033	2,170,425
2007 to 2011	5,612,962	200,384	5,813,346
2012 to 2016	928,965	9,935	938,900
Total	41,400,180	7,345,234	48,745,414[1]

The accompanying notes to Table 9.4 are an integral part of this table.

[1] The borrowings are composed of $17,789,022 US, HK $81,567, ¥ 849,798, DM 150,101, NZ dollar $161,917, Euro 573,966, ZAR (Rand) 11,294, AU $77,377 and $29,050,372 CDN.

Contingent Liabilities of Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.9 summarizes the contingent liabilities of enterprise Crown corporations and other government business enterprises. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 9.9

CONTINGENT LIABILITIES OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

	March 31, 2001
Enterprise Crown corporations and other government business enterprises	
Canada Hibernia Holding Corporation—Miscellaneous litigations	9,149
Canada Mortgage and Housing Corporation—Insurance programs	25,000
Canada Ports Corporation—Miscellaneous litigations	850
Canadian Commercial Corporation—Miscellaneous litigations	2,567
Export Development Corporation—Loan guarantees and loans with recourse	1,798,300
Farm Credit Corporation—Loan guarantees	16,209
Montreal Port Authority—Miscellaneous litigations	188
Vancouver Port Authority—Claims for damages	1,400
Other Canada Port Authorities—Miscellaneous litigations	10,045
Total	1,863,708

The accompanying notes to Table 9.4 are an integral part of this table.

Financial Assistance Under Budgetary Appropriations to Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.10 summarizes financial assistance under budgetary appropriations for both agent, non-agent enterprise Crown corporations and other government business enterprises. It should be read in conjunction with Table 9.5. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts to cover operating expenses and (b) amounts for capital expenditures.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

TABLE 9.10

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES FOR THE YEAR ENDED MARCH 31, 2001

(in thousands of dollars)

	Financial assistance under budgetary appropriations(1)	Purpose	
		Operations	Capital expenditures
Enterprise Crown corporations and other government business enterprises			
Canada Post Corporation(2)	281,704	281,704	
Canadian Commercial Corporation	13,885	13,885	
Canadian Wheat Board, The(3)	18,208	18,208	
Cape Breton Development Corporation	64,906	64,906	
Export Development Corporation(4)	6,815	6,815	
Total	385,518	385,518	

(1) Excludes grants and contributions paid to agent and non-agent enterprise Crown corporations where they qualify as members of a general class of recipients.

(2) Includes a payment of $24,494 from the Department of Indian Affairs and Northern Development for the purpose of providing Northern Air Stage Parcel Service.

(3) Payment for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada.

(4) Consists of a payment of $6,815 from the Department of Foreign Affairs and International Trade as administration expenses.

Portfolio Investments

Portfolio investments are entities with share capital owned jointly by the Government and other governments and/or organizations to further common objectives. This group records and/or reports the Government's investments in such entities. Additional information on these entities is provided in the *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*.

Under the terms of section 147 of the *Bankruptcy and Insolvency Act*, the Superintendent of Bankruptcy has received shares in a number of corporations in lieu of a cash levy payable to the Crown.

Table 9.11 presents a summary of the balances and transactions for the various types of portfolio investments.

TABLE 9.11

PORTFOLIO INVESTMENTS

	April 1/2000	Payments and other charges	Receipts and other credits	March 31/2001
	$	$	$	$
Petro-Canada—Finance	1,225,167,174			1,225,167,174
Other—				
Co-operative Housing Project—Canadian Heritage—Parks Canada Agency		337,106		337,106
Lower Churchill Development Corporation Limited—Natural Resources	14,750,000			14,750,000
North Portage Development Corporation—Industry—Western Economic Diversification				
Société du parc industriel et portuaire Québec-Sud—Industry—Economic Development Agency of Canada for the Regions of Quebec	400			400
	14,750,400	337,106		15,087,506
Total	1,239,917,574	337,106		1,240,254,680

Petro-Canada

Petro-Canada was initially incorporated under the *Canada Business Corporations Act*, to explore for, research, develop, produce and distribute hydrocarbons and other types of fuel and energy, and to engage or invest in ventures related thereto.

The *Petro-Canada Public Participation Act*, assented to February 1, 1991, provided for the sale of Government shares.

As of March 31, 2001, the Government's holding represents 49.4 million shares, approximately 18.13 percent ownership of Petro-Canada.

Co-operative Housing Project

The Parks Canada Agency has invested in the Rocky Mountain II Co-operative Housing Association, along with five other entities, to provide accommodation for Parks Canada employees and employees of other entities in Banff, Alberta.

Lower Churchill Development Corporation Limited

The Corporation was incorporated under the *Companies Act of Newfoundland*, to establish a basis for the development of all or part of the hydroelectric potential of the Lower Churchill basin and the transmission of this energy to markets.

This account records the Government's investment in the capital of the Corporation. In respect of Canada's participation with the Government of Newfoundland in the development of the hydroelectric power potential of the Lower Churchill River in Labrador, the Government is authorized to purchase approximately 49 percent of the shares of the Lower Churchill Development Corporation Limited.

The Government has purchased 1,475 class A shares, representing 49 percent of the shares outstanding. The balance of the outstanding shares is owned by Newfoundland and Labrador Hydro (an agent of the Government of Newfoundland and Labrador).

North Portage Development Corporation

The Corporation was incorporated under the *Manitoba Corporations Act*, to foster the social and economic development of the North Portage area in the core area of Winnipeg. The objective of the Government's participation is to stimulate economic recovery in Canada and Manitoba.

The Government's holding of common shares represents 33.3 percent of the shares outstanding. The Corporation is owned equally by the City of Winnipeg, the Province of Manitoba and the Government of Canada.

Société du parc industriel et portuaire Québec-Sud

The Corporation was incorporated by a Special Act of the Government of Quebec, to favor and manage the development of an industrial park intended for major industrial projects in the Township of Lévis. In order to achieve this objective, the Corporation may acquire, sell or exchange lands in this Township.

In 1995, the mandate was modified after the lands were ascertained as inappropriate for industrial infrastructure. The Corporation must now propose a development alternative to the two levels of government with the amounts gathered from these land disposals.

The Government has purchased 400 common shares of the Corporation at $1 per share. This represents 40 percent of the authorized shares. The balance of the outstanding shares is owned by the Government of Quebec.

National Governments Including Developing Countries

Loans to national governments consist mainly of the loan to the government of the United Kingdom under the *United Kingdom Financial Agreement Act, 1946*, international development assistance to developing countries, and loans for development of export trade (administered by the Export Development Corporation).

Table 9.12 presents a summary of the balances and transactions for the loans and advances that were made to national governments including developing countries.

TABLE 9.12

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/2000	Payments and other charges	Receipts and other credits	March 31/2001
	$	$	$	$
Finance—				
Jamaica	12,013,889		1,652,778	10,361,111
Bank of Thailand	624,836,340	54,706,590		679,542,930
United Kingdom—				
United Kingdom Financial Agreement Act, 1946	36,991,444		36,991,444	
Deferred principal	94,990,863			94,990,863
	131,982,307		*36,991,444*	*94,990,863*
Foreign Affairs and International Trade—				
Development of export trade (loans administered by the Export Development Corporation)	890,599,096	247,664,498	235,038,881	903,224,713
Developing countries—Canadian International Development Agency—International development assistance	1,478,551,771	896,911	32,194,493	1,447,254,189
National Defence—				
North Atlantic Treaty Organization—Damage claims recoverable	403,676	9,050	590	412,136
Total	3,138,387,079	303,277,049	305,878,186	3,135,785,942

Jamaica

A loan has been made to the Government of Jamaica, to provide economic assistance.

The loan agreement has been amended by the following Rescheduling Agreements:

- *(a)* the Rescheduling Agreement dated October 18, 1985, provided for the deferment of the principal repayment in the amount of $5,000,000 due on August 9, 1985;
- *(b)* the Rescheduling Agreement dated June 4, 1987, provided for the deferment of principal repayments totalling $10,000,000 due on August 9, 1986 and August 9, 1987; and,
- *(c)* the Rescheduling Agreement dated July 25, 1989, provided for the deferment of principal repayments totalling $10,000,000 due on August 9, 1988 and August 9, 1989.

Bank of Thailand

Under authority of the *Bretton Woods and Related Agreements Act*, a loan has been made to the Bank of Thailand to a maximum of $500,000,000 US to provide financial assistance.

The loan has been issued in tranches and each tranche pays interest at the six-month LIBOR rate established by the British Bankers' Association less 0.100 percent. The interest is calculated every six-month period and the principal is repayable over four equal consecutive semi-annual instalments commencing on the seventh interest payment date.

As of March 31, 2001, the Bank of Thailand has borrowed $431,100,000 US translated into Canadian dollars at the closing rate of exchange ($1 US/ $1.5763 Cdn.).

United Kingdom

United Kingdom Financial Agreement Act, 1946

Under authority of the *United Kingdom Financial Agreement Act, 1946*, a credit of $1,250,000,000 was extended by the Government of Canada to the government of the United Kingdom to facilitate purchases by the United Kingdom of goods and services in Canada and to assist the government of the United Kingdom in meeting transitional post-war deficits in its current balance of payments, in maintaining adequate reserves of gold and dollars, and in assuming the obligations of multilateral trade. The amount of the credit drawn by December 31, 1951 was to be repaid in 50 annual instalments beginning on that date, with interest at the rate of 2 percent per annum, with the final instalment on December 31, 2000. During the year, the loan has been repaid in full.

Deferred principal

The agreement, as amended in 1957, provides for the deferment of interest in respect of the year 1956 and of seven instalments of principal and interest after December 31,1956, under certain conditions. Interest for 1956, and interest and principal for 1957, 1964, 1965, 1968 and 1976 were deferred. The maturity of the deferrals is to commence December 31, 2001, and continue until December 31, 2006.

Development of export trade

Pursuant to section 23 of the *Export Development Act*, the Governor in Council may authorize the Corporation to make loans to foreign customers where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

Prior to April 1, 1987, these loans were authorized under non-budgetary authority. Since April 1, 1987, interest-free or low interest bearing loans are made under budgetary authority because of their concessional nature. Any similar loans that were issued prior to April 1, 1987 are partially provided for in the allowance for valuation of assets.

The following table presents the balances and transactions for the loans made to national governments, together with their terms and conditions of repayments. The subtotal of budgetary loans includes total payments for concessional loans under both budgetary and non-budgetary authorities. Loans made under budgetary authority are deducted as a lump sum amount under the caption "budgetary treatment".

		Payments and other charges		Receipts and other credits		
	April 1/2000	Payments or other charges (1)	Revaluation	Receipts or other credits (2)	Revaluation	March 31/2001
	$	$	$	$	$	$
NON-BUDGETARY LOANS						
(a) 1 to 5 year term, 5.93 percent (London Interbank Offered Rate (LIBOR)) to 11 percent interest per annum, with final repayments between May 2000 and November 2005:						
Madagascar	7,069,167		1,351,828			8,420,995
Mexico	507,988			22,367	118,855	366,766
Peru	984,229			78,639		905,590
Russia and USSR	71,862,699		6,118,676			77,981,375
Sudan	1,826,235		155,493			1,981,728
Tanzania	18,498,483		1,575,034			20,073,517
	100,748,801		*9,201,031*	*101,006*	*118,855*	*109,729,971*
(b) 6 to 10 year term, 5.93 percent (LIBOR) to 10.5 percent interest per annum, with final repayments between July 2000 and March 2007:						
Algeria	58,679,655		4,663,039	7,890,962		55,451,732
Argentina	48,315,388		3,864,956	7,241,071		44,939,273
Cameroun	4,511,845		316,571	925,049		3,903,367
China	80,777,066		6,652,067	6,380,950		81,048,183
Congo	650,961		55,425			706,386
Cuba	40,105,014	7,750,252	116,409	8,819,515		39,152,160
Ecuador	1,958,177		94,388	990,113		1,062,452
Gabon	20,778,169		1,404,528	10,382,875		11,799,822
Jamaica	3,730,232		287,487	528,976		3,488,743
Kazakhstan	2,203,380	49	70,234	2,273,663		
Kenya	7,544,979		564,668	1,741,679		6,367,968
Lithuania	1,867,144			188,817	57,431	1,620,896
Morocco	80,509,391		5,783,190	20,769,371		65,523,210
Romania	229,991,711		17,454,792	36,271,700		211,174,803
Russia	5,494,468		383,609	1,399,017		4,479,060
Rwanda	1,630,489		21,422			1,651,911
Sudan	7,730,680		658,221			8,388,901
Venezuela	34,111,874	44,047,713	7,659,118	3,897,822		81,920,883
	630,590,623	*51,798,014*	*50,050,124*	*109,701,580*	*57,431*	*622,679,750*
(c) 11 to 15 year term, 5.93 percent (LIBOR) to 11.5 percent interest per annum, with final repayments between July 1996 and January 2007:						
Algeria	1,766,869		45	32,538		1,734,376
Argentina	25,485,213		10,000	3,099,322		22,395,891
Brazil	5,422,499		22,969	871,759		4,573,709
	32,674,581		*33,014*	*4,003,619*		*28,703,976*
Insurance claims paid during the year:						
Cuba	30,420,852					30,420,852
Russia	15,227,938		781,978			16,009,916
	45,648,790		*781,978*			*46,430,768*
Total—Non-budgetary	809,662,795	51,798,014	60,066,147	113,806,205	176,286	807,544,465

		Payments and other charges		Receipts and other credits		
	April 1/2000	Payments or other charges [1]	Revaluation	Receipts or other credits [2]	Revaluation	March 31/2001
	$	$	$	$	$	$
BUDGETARY LOANS[3]						
(a) 1 to 15 year term, 6.9 percent (LIBOR) to 11 percent interest per annum, with final repayments between April 1997 and June 2012:						
Egypt	1,039,901	88,857	45,121	1,149,811		24,068
Madagascar	7,904,350		576,586			8,480,936
Poland	40,945,107		3,406,532	1,211,006		43,140,633
Tanzania	911,713		77,627			989,340
Zambia	7,244,812		611,953	2,538		7,854,227
	58,045,883	*88,857*	*4,717,819*	*2,363,355*		*60,489,204*
(b) 16 to 20 year term, 0 percent to 3.5 percent interest per annum, with final repayments between March 2008 and March 2011:						
Cameroun	879,609		74,893			954,502
Mexico	15,536,420		1,272,866	2,057,440		14,751,846
Rwanda	3,998,726		432,950			4,431,676
Thailand	22,724,245		1,057,893	2,204,022		21,578,116
Zambia	445,490		2,000,913			2,446,403
	43,584,490		*4,839,515*	*4,261,462*		*44,162,543*
(c) 21 to 25 year term, 0 percent to 3.5 percent interest per annum, with final repayments between November 1999 and July 2036:						
Algeria	10,094,000			568,000		9,526,000
China	463,913,429	22,606,475	41,746,029			528,265,933
Congo	3,070,071		261,398			3,331,469
Indonesia	46,785,887		3,983,536			50,769,423
	523,863,387	*22,606,475*	*45,990,963*	*568,000*		*591,892,825*
(d) 31 to 55 year term, 0 percent interest per annum, with final repayment in July 2042:						
Cameroun	19,991,763		4,579,638			24,571,401
China	197,981,136		16,360,948	5,058,473		209,283,611
Egypt	13,651,183		492,808	303,082		13,840,909
Gabon	14,426,535		1,223,693	191,046		15,459,182
India	74,151,054	274,072	6,229,246	236,202		80,418,170
Jamaica	10,240,374		857,743	274,468		10,823,649
Kenya	9,893,569		841,676	8,506		10,726,739
Morocco	143,990,995		12,330,677	3,710,651		152,611,021
Pakistan	10,134,315		862,876			10,997,191
Turkey	158,594,095		13,503,331			172,097,426
	653,055,019	*274,072*	*57,282,636*	*9,782,428*		*700,829,299*
Subtotal—Budgetary	1,278,548,779	22,969,404	112,830,933	16,975,245		1,397,373,871
Less: budgetary treatment	1,197,612,478			60,318	104,020,827	1,301,693,623
Total—Budgetary	80,936,301	22,969,404	112,830,933	17,035,563	104,020,827	95,680,248
Total	890,599,096	74,767,418	172,897,080	130,841,768	104,197,113	903,224,713
SUMMARY						
Total—Non-budgetary	809,662,795	51,798,014	60,066,147	113,806,205	176,286	807,544,465
Total—Budgetary	1,278,548,779	22,969,404	112,830,933	16,975,245		1,397,373,871
	2,088,211,574	74,767,418	172,897,080	130,781,450	176,286	2,204,918,336
Less: budgetary treatment	1,197,612,478			60,318	104,020,827	1,301,693,623
Total	890,599,096	74,767,418	172,897,080	130,841,768	104,197,113	903,224,713

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[1] Payments or other charges may include transactions such as loans, adjustments, etc.

[2] Receipts or other credits may include transactions such as repayments, forgiveness, etc.

[3] Concessional non-budgetary loans made prior to April 1, 1987 are partially provided for in the allowance for valuation of assets and are included with budgetary loans in this table. Budgetary loans have been partially valued in the allowance for valuation of assets.

Developing countries—International development assistance

Interest-free or low interest bearing loans have been made through the Canadian International Development Agency to developing countries for international development assistance. Prior to April 1, 1986, these loans were authorized by miscellaneous non-budgetary authorities. Any balances still outstanding at March 31, 1986 are partially provided for in the allowance for valuation of assets. Loan payments after March 31, 1986 have been made under various budgetary authorities.

The following table presents the balances and transactions for the loans made to developing countries, together with their terms and conditions of repayments. The subtotal of loans to individual countries includes, where applicable, total payments made under both budgetary and non-budgetary authorities. Payments made under budgetary authority to all countries are deducted as a lump sum amount under the caption "budgetary treatment".

All loans have been made in Canadian dollars and are therefore not subject to revaluations for foreign exchange fluctuations.

Similar assistance has been provided to developing countries by way of subscriptions and advances to the International Development Association, advances to the Global Environment Facility, and loans to other international financial institutions. These are reported later in this section under the heading "International organizations".

	April 1/2000	Payments and other charges	Receipts and other credits [(1)]	March 31/2001
	$	$	$	$
(a) rescheduling as per agreement with Government of Egypt in August 1992, Phase III of reorganization schedule. Next principal repayment due January 1, 2017:				
Egypt	44,995,933			44,995,933
(b) 20 year term, 5 year grace period, 5 percent interest per annum, with final repayments between September 2000 and March 2001:				
Turkey	238,623		238,623	
(c) 30 year term, 7 year grace period, 3 percent interest per annum, with final repayments between September 1996 and January 2012:				
Brazil	4,253,977		289,899	3,964,078
Chile	11			11
Cuba	9,547,012			9,547,012
Malaysia	2,150,313		519,759	1,630,554
Turkey	1,775,052		300,584	1,474,468
	17,726,365		*1,110,242*	*16,616,123*
(d) 35 year term, 5 year grace period, non-interest bearing, with final repayments between April 2001 and November 2005:				
Salvador, El	553,606		171,939	381,667
(e) 40 year term, 10 year grace period, non-interest bearing, with the final repayment in March 2007:				
Thailand	211,654		16,667	194,987

	April 1/2000	Payments and other charges	Receipts and other credits [1]	March 31/2001
	$	$	$	$
(f) 50 year term, 10 year grace period, non-interest bearing, with final repayments between March 2015 and September 2035:				
Algeria	12,158,005		197,630	11,960,375
Argentina	326,665		18,665	308,000
Bolivia	932,692		42,395	890,297
Brazil	407,790		20,944	386,846
Chile	1,783,739		49,031	1,734,708
Colombia	486,688		26,308	460,380
Costa Rica	2		2	
Dominican Republic	5,630,206		236,045	5,394,161
Ecuador	6,634,517		304,919	6,329,598
Guatemala	2,681,353		100,000	2,581,353
India	488,705,710		19,647,069	469,058,641
Indonesia	216,634,493		331,010	216,303,483
Malaysia	1,986,243		62,935	1,923,308
Malta	599,980		25,000	574,980
Mexico	48,500		2,773	45,727
Morocco	11,631,598		622,816	11,008,782
Myanmar (Burma)	8,306,202			8,306,202
Pakistan	447,507,534			447,507,534
Paraguay	338,071		19,997	318,074
Peru	60,854		3,731	57,123
Philippines	2,587,128		171,845	2,415,283
Sri Lanka	118,856,627		4,329,145	114,527,482
Thailand	24,733,312		526,487	24,206,825
Tunisia	79,797,711		3,295,729	76,501,982
	1,432,835,620		*30,034,476*	*1,402,801,144*
(g) 53 year term, 13 year grace period, non-interest bearing, with the final repayment in September 2025:				
Algeria	34,846,154		622,546	34,223,608
Subtotal	1,531,407,955		32,194,493	1,499,213,462
Less: budgetary treatment	52,856,184	896,911 [2]		51,959,273
Total	1,478,551,771	896,911	32,194,493	1,447,254,189

Note: Grace period refers to interval from date of issuance of the loan to first repayment of loan principal.

[1] Receipts and other credits may include transactions such as repayments, forgiveness, etc.

[2] This amount represents an adjustment to reduce the allowance regarding the reimbursements of budgetary loans.

North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is charged with the amount recoverable from other states, for claims for damages which took place in Canada, and is credited with recoveries.

The advances are non-interest bearing and have no specific repayment terms.

International Organizations

This group records Canada's subscriptions to the share capital of international banks. It also includes loans and advances to associations and other international organizations. Table 9.13 groups these subscriptions, loans and advances according to whether they are treated as non-budgetary assets, or else as charges to budgetary expenditures.

Canada's subscriptions to the share capital of a number of international banks are composed of both paid-in and callable capital. Subscriptions to international organizations do not provide a return on investment but are repayable on termination of the organization or withdrawal from it.

Paid-in capital subscriptions are made through a combination of cash payments and the issuance of non-interest bearing, non-negotiable notes payable to the organization. Although payable on demand, these notes are typically encashed according to terms of agreements reached between the organization and participating countries. Canada's subscriptions to the paid-in capital of these organizations are reported in Table 9.13 as non-budgetary assets.

Callable share capital is composed of resources that are not paid to the banks but act as a guarantee to allow them to borrow on international capital markets to finance their lending program. Callable share capital, which has never been drawn on by the banks, would only be utilized in extreme circumstances to repay loans, should a bank's reserves not be sufficient. It represent a contingent liability of the Government, and is listed with other contingent liabilities related to international organizations in Table 10.8 (Section 10 of this volume).

Most loans and advances to international organizations are given budgetary treatment, since they are made to banks and associations that use these funds to make loans to developing countries at significant concessionary terms. Loans and advances for concessionary lending made since April 1, 1986 are charged directly to budgetary appropriations, and are therefore deducted from the asset values at the end of Table 9.13 under the caption "budgetary treatment". Similar loans and advances made prior to April 1, 1986 were authorized by non-budgetary authorities, but are fully provided for in the allowance for valuation of assets. All of these loans and advances are included in the budgetary section of Table 9.13.

Table 9.13 presents a summary of the balances and transactions for share capital, loans and advances to international organizations. Table 10.9 (Section 10 of this volume) presents additional information on contingent liabilities and commitments for international organizations that are disclosed in the notes to the audited financial statements in Section 1 of this volume.

The notes payable outstanding at year end of $981,243,689 ($1,402,441,331 in 2000) are reported in Table 5.3 (Section 5 of this volume).

TABLE 9.13

INTERNATIONAL ORGANIZATIONS

		Payments and other charges		Receipts and other credits		
	April 1/2000	Participation or other charges	Revaluation	Reimbursements or other credits	Revaluation	March 31/2001
	$	$	$	$	$	$
NON-BUDGETARY SHARE CAPITAL, LOANS AND ADVANCES						
Capital subscriptions—						
Finance—						
European Bank for Reconstruction and Development	207,736,244	17,786,837	19,545,877			245,068,958
International Bank for Reconstruction and Development (World Bank)	401,045,764		14,509,897			415,555,661
International Finance Corporation	117,897,095		10,322,299			128,219,394
Multilateral Investment Guarantee Agency	9,299,727	6,786,463	831,056			16,917,246
	735,978,830	*24,573,300*	*45,209,129*			*805,761,259*
Foreign Affairs and International Trade—						
Canadian International Development Agency—						
African Development Bank	99,857,190	4,451,149	3,220,457			107,528,796
Asian Development Bank	216,640,377		16,213,317			232,853,694
Caribbean Development Bank	24,822,685		1,743,645			26,566,330
Inter-American Development Bank	258,916,005		22,335,431			281,251,436
	600,236,257	*4,451,149*	*43,512,850*			*648,200,256*
	1,336,215,087	*29,024,449*	*88,721,979*			*1,453,961,515*
Loans and advances—						
Finance—						
International Monetary Fund—						
Poverty Reduction and Growth Facility	769,645,972	113,533,260	14,973,127	52,530,480		845,621,879
Foreign Affairs and International Trade—						
International organizations and associations—						
Berne Union of the World Intellectual Property Organization	38,082		1,495			39,577
Customs Co-operation Council	9,457				11	9,446
Food and Agriculture Organization	1,304,460		114,210			1,418,670
General Agreement on Tariffs and Trade	47,423		1,862			49,285
International Maritime Organization	2,505				84	2,421
International Atomic Energy Agency	554,830		48,577			603,407
International Civil Aviation Organization	248,717		21,776			270,493
Paris Union of the World Intellectual Property Organization	98,128		3,853			101,981
United Nations Educational, Scientific and Cultural Organization	1,083,311		94,848			1,178,159
United Nations organizations	4,507,634		394,660			4,902,294
World Health Organization	224,758		19,678			244,436
	8,119,305		*700,959*		*95*	*8,820,169*
	777,765,277	*113,533,260*	*15,674,086*	*52,530,480*	*95*	*854,442,048*
Total—Non-budgetary	2,113,980,364	142,557,709	104,396,065	52,530,480	95	2,308,403,563

TABLE 9.13

INTERNATIONAL ORGANIZATIONS—*Concluded*

		Payments and other charges		Receipts and other credits		
	April 1/2000	Participation or other charges	Revaluation	Reimbursements or other credits	Revaluation	March 31/2001
	$	$	$	$	$	$
BUDGETARY LOANS AND ADVANCES[1]						
Finance—						
Global Environment Facility	10,000,000					10,000,000
International Development Association	5,761,771,395	202,333,333				5,964,104,728
	5,771,771,395	*202,333,333*				*5,974,104,728*
Foreign Affairs and International Trade—						
Canadian International Development Agency—						
International financial institutions—						
African Development Bank	2,593,896			125,000		2,468,896
African Development Fund	1,377,741,765	40,000,000	9,517,494			1,427,259,259
Andean Development Corporation	2,937,576			125,000		2,812,576
Asian Development Bank—Special	27,027,000					27,027,000
Asian Development Fund	1,527,630,058	43,064,726				1,570,694,784
Caribbean Development Bank—Agricultural Development Fund	2,000,000					2,000,000
Caribbean Development Bank—Commonwealth Caribbean Regional	5,797,600		507,600			6,305,200
Caribbean Development Bank—Special	126,821,345		1,592,595			128,413,940
Central American Bank for Economic Integration	1,338,779				76,500	1,262,279
Global Environment Facility Trust Fund	141,110,000	37,500,000				178,610,000
Inter-American Development Bank—Fund for Special Operations	404,676,631	1,233,116	22,928,060			428,837,807
Multilateral Investment Fund	11,388,294					11,388,294
International Bank for Reconstruction and Development	28,988,000		2,538,000			31,526,000
International Fund for Agriculture Development	117,494,176	22,836,835				140,331,011
International Monetary Fund	15,899,096		1,392,021			17,291,117
Montreal Protocol Fund	38,984,969	5,498,439	3,386,257			47,869,665
	3,832,429,185	*150,133,116*	*41,862,027*	*250,000*	*76,500*	*4,024,097,828*
Subtotal—Budgetary	9,604,200,580	352,466,449	41,862,027	250,000	76,500	9,998,202,556
Less: budgetary treatment	7,540,324,385			358,262,809	3,386,257	7,901,973,451
Total—Budgetary	2,063,876,195	352,466,449	41,862,027	358,512,809	3,462,757	2,096,229,105
Total	4,177,856,559	495,024,158	146,258,092	411,043,289	3,462,852	4,404,632,668
SUMMARY						
Participation	11,718,180,944	495,024,158	146,258,092	52,780,480	76,595	12,306,606,119
Less: budgetary treatment	7,540,324,385			358,262,809	3,386,257	7,901,973,451
Total	4,177,856,559	495,024,158	146,258,092	411,043,289	3,462,852	4,404,632,668

[1] Concessional non-budgetary loans and advances made prior to April 1, 1986 have been fully provided for in the allowance for valuation of assets and are included with budgetary loans and advances in this table.

European Bank for Reconstruction and Development

This account records Canada's subscriptions to the capital of the European Bank for Reconstruction and Development (EBRD), as authorized by the *European Bank for Reconstruction and Development Agreement Act*, and various appropriation acts.

At year-end, Canada has subscribed to 68,000 shares of the EBRD's authorized capital valued at $828.6 million US. Only $216.2 million US or about 35 per cent of Canada's share subscription is "paid-in". The balance is callable meaning the institution can request the resources in the unlikely event that it requires them to meet its financial obligations to bondholders. Payments for the share subscription are authorized by the *Act*. Each payment to the EBRD is comprised of cash and a promissory note.

As at March 31, 2001, Canada had paid-in shares valued at $155,471,013 US. These foreign currency balances were translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.5763 Cdn).

During the year, transactions included participation and a revaluation adjustment.

Canada's contingent liability for the callable portion of its shares is $612,420,000 US.

International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2001, Canada has subscribed to 44,795 shares. The total value of these shares is $5,403,844,825 US, of which $114,341,194 US plus $235,319,638 Cdn has been paid-in. The remaining portion is callable. The foreign portion of the payments was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.5763 Cdn).

During the year, the only transaction was a revaluation adjustment of $14.5 million.

The callable portion is subject to call by the Bank under certain circumstances. Canada's contingent liability for the callable portion of its shares is $5,069 million US.

International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Group, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2001, Canada has subscribed to 81,342 shares. These shares have a total value of $81,342,000 US, all of which has been paid-in. The paid-in amounts were translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.5763 Cdn).

During the year, the only transaction was a revaluation adjustment of $10.3 million.

Multilateral Investment Guarantee Agency

This account records Canada's subscriptions to the capital of the Multilateral Investment Guarantee Agency, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2001, Canada has subscribed to 5,225 shares. The total value of these shares is $56,534,500 US, of which $10,732,250 US is paid-in and the remaining portion is callable. These foreign currency balances were translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.5763 Cdn).

During the year, the transactions included participation and a revaluation adjustment.

The callable portion is subject to call by the Agency under certain circumstances. Canada's contingent liability for the callable portion of its shares is $45,802,250 US.

African Development Bank

This account records Canada's subscriptions to the capital of the African Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts . (including Foreign Affairs and International Trade Vote L35a, *Appropriation Act No. 3, 2000-2001*).

At year-end, authority had been granted for subscriptions of 6,769 paid-in shares and 73,473 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2001, Canada's participation to the paid-in capital is $107,528,796 Cdn for 6,769 paid-in shares and of these paid-in shares, 2,100 were issued in US dollars. The foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.5763 Cdn). During the year, transactions included participation and a revaluation adjustment

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of $984,917,646 Cdn and $177,333,450 US for a total value of $1,264,448,363 Cdn.

Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 12,961 paid-in shares and 172,125 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2001, Canada's participation to the paid-in capital is $232,853,694 Cdn for 12,961 paid-in shares. Of these paid-in shares, 10,591 were issued in US dollars. The foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.5763 Cdn). During the year, an adjustment was made at year-end to revaluate amounts subscribed in foreign currencies.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of $1,533,210,533 US and $596,976,219 Cdn for a total value of $3,013,775,982 Cdn.

Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts (including Foreign Affairs and International Trade Vote L35, *Appropriation Acts No. 1 and No. 2 , 2000-2001*).

At year-end, authority had been granted for subscriptions of 2,278 paid-in shares and 8,124 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2001, Canada's participation to the paid-in capital is $26,566,330 Cdn for 2,278 paid-in shares. These shares were issued in US dollars. The foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.5763 Cdn). During the year, transactions involving paid-in shares included only an adjustment made to revaluate amounts subscribed in foreign currencies.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of $49,001,856 US for a total value of $77,241,625 Cdn.

Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 14,397 paid-in shares and 320,490 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2001, Canada's participation to the paid-in capital is $281,251,436 Cdn for 14,397 paid-in shares. These shares were issued in US dollars. The foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.5763 Cdn). During the year, transactions involving paid-in shares included only an adjustment made to revaluate amounts subscribed in foreign currencies.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of $3,866,208,680 US for a total value of $6,094,304,742 Cdn.

International Monetary Fund—Poverty Reduction and Growth Facility

This account records the loan to the International Monetary Fund in order to provide assistance to debt distressed, low-income countries as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

The total loan authority pursuant to the *Bretton Woods and Related Agreements Act* was set at $550 million or such greater amount as may be fixed by the Governor in Council. The Governor in Council subsequently increased the limit to SDR 700 million.

As at March 31, 2001, Canada has lent a total of 518,166,500 SDR to the Poverty Reduction and Growth Facility. Of this amount, 92,623,575 SDR has been repaid. The outstanding balance of 425,542,925 SDR was translated into Canadian dollars at the year-end closing rate of exchange (1 SDR /$1.98716 Cdn). During the year, transactions included a loan in cash, repayments and an exchange valuation adjustment.

Canada has also made budgetary contributions towards an interest subsidy amounting to 168,897,586 SDR, which do not appear in Table 9.13.

International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayment schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by appropriation acts.

Global Environment Facility

This account records the funding of a facility for environmental funding in developing countries in the areas of ozone, climate change biodiversity and international waters as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts. Advances to the Global Environment Facility (GEF) are made in non-negotiable, non-interest bearing demand notes that are later encashed.

During the year, no transactions were made.

As at March 31, 2001, advances to the GEF amounted to $10,000,000 Cdn.

International Development Association

This account records Canada's contributions and subscriptions to the International Development Association (IDA), as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts. The contributions and subscriptions to the Association, which is part of the World Bank Group, are used to lend funds to the poorest developing countries for development purposes, on highly favourable terms (no interest, with a 35 to 40 year maturity and 10 years of grace). Contributions and subscriptions to IDA are made in non-negotiable, non-interest bearing demand notes that are later encashed.

During the year, transactions included participation through the issuance of notes payable.

As at March 31, 2001, Canada's total participation in IDA amounted to $5,964,104,728 Cdn.

International financial institutions

This account records loans and advances for assistance to international financial institutions, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts (including Foreign Affairs and International Trade Votes L30 and L30a, *Appropriation Acts No. 1, No. 2 and No. 3, 2000-2001*).

In certain cases, loans and advances are made using notes payable that are later encashed. During the year, transactions included loans and advances made in cash and through note issuances, encashments of notes issued in previous years and revaluations for foreign currency fluctuations.

Provincial and Territorial Governments

This category records loans to provinces and territories made under relief acts and other legislation.

Table 9.14 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments.

TABLE 9.14

PROVINCIAL AND TERRITORIAL GOVERNMENTS

	April 1/2000	Payments and other charges	Receipts and other credits	March 31/2001
	$	$	$	$
NEWFOUNDLAND—				
Finance—				
Federal-provincial fiscal arrangements	1,005,601	9,644,000	15,014,400	(4,364,799)
Municipal Development and Loan Board	1,733,206		179,427	1,553,779
Winter capital projects fund	2,836,758			2,836,758
	5,575,565	*9,644,000*	*15,193,827*	*25,738*
Industry—				
Atlantic Development Board carry-over projects	222,701		24,850	197,851
Atlantic Provinces Power Development Act	33,491,979		5,048,302	28,443,677
	33,714,680		*5,073,152*	*28,641,528*
Total Newfoundland	39,290,245	9,644,000	20,266,979	28,667,266
NOVA SCOTIA—				
Finance—				
Federal-provincial fiscal arrangements	(18,149,000)	18,149,000	22,986,000	(22,986,000)
Municipal Development and Loan Board	104,420		16,809	87,611
	(18,044,580)	*18,149,000*	*23,002,809*	*(22,898,389)*
Industry—				
Atlantic Development Board carry-over projects	421,504		350,124	71,380
Total Nova Scotia	(17,623,076)	18,149,000	23,352,933	(22,827,009)
PRINCE EDWARD ISLAND—				
Finance—				
Federal-provincial fiscal arrangements	6,329,660	2,940,000	6,522,020	2,747,640
Municipal Development and Loan Board	228,637		12,161	216,476
Winter capital projects fund	63,079			63,079
	6,621,376	*2,940,000*	*6,534,181*	*3,027,195*
Industry—				
Atlantic Canada Opportunities Agency—				
Comprehensive development plan agreement	3,752,191		684,948	3,067,243
Total Prince Edward Island	10,373,567	2,940,000	7,219,129	6,094,438

TABLE 9.14

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Continued*

	April 1/2000	Payments and other charges	Receipts and other credits	March 31/2001
	$	$	$	$
NEW BRUNSWICK—				
Finance—				
Federal-provincial fiscal arrangements	(10,237,000)	10,237,000	12,586,000	(12,586,000)
Municipal Development and Loan Board	1,215,352		144,864	1,070,488
	(9,021,648)	*10,237,000*	*12,730,864*	*(11,515,512)*
Industry—				
Atlantic Provinces Power Development Act	10,637,754		1,548,496	9,089,258
Atlantic Canada Opportunities Agency—				
Special areas and highways agreement	1,299,174		225,371	1,073,803
	11,936,928		*1,773,867*	*10,163,061*
Total New Brunswick	2,915,280	10,237,000	14,504,731	(1,352,451)
QUEBEC—				
Finance—				
Federal-provincial fiscal arrangements	(78,291,500)	115,284,000	147,847,250	(110,854,750)
Municipal Development and Loan Board	12,738,941		1,678,920	11,060,021
Total Quebec	(65,552,559)	115,284,000	149,526,170	(99,794,729)
ONTARIO—				
Finance—				
Federal-provincial fiscal arrangements	93,662,000	170,546,000	93,662,000	170,546,000
Total Ontario	93,662,000	170,546,000	93,662,000	170,546,000
MANITOBA—				
Finance—				
Federal-provincial fiscal arrangements	(22,913,000)	38,286,000	1,631,000	13,742,000
Total Manitoba	(22,913,000)	38,286,000	1,631,000	13,742,000
SASKATCHEWAN—				
Agriculture and Agri-Food—				
Agricultural service centres	183,235		99,373	83,862
Finance—				
Federal-provincial fiscal arrangements	(10,507,340)	50,633,000	26,479,660	13,646,000
Municipal Development and Loan Board	25,563		3,640	21,923
	(10,481,777)	*50,633,000*	*26,483,300*	*13,667,923*
Total Saskatchewan	(10,298,542)	50,633,000	26,582,673	13,751,785
ALBERTA—				
Finance—				
Federal-provincial fiscal arrangements	66,917,000		187,002,000	(120,085,000)
Municipal Development and Loan Board	565,886		71,384	494,502
Total Alberta	67,482,886		187,073,384	(119,590,498)

TABLE 9.14

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	April 1/2000	Payments and other charges	Receipts and other credits	March 31/2001
	$	$	$	$
BRITISH COLUMBIA—				
Finance—				
Federal-provincial fiscal arrangements	(96,621,000)	96,621,000	30,593,000	(30,593,000)
Municipal Development and Loan Board	520,634		75,792	444,842
Total British Columbia	(96,100,366)	96,621,000	30,668,792	(30,148,158)
YUKON TERRITORY—				
Finance—				
Federal-provincial fiscal arrangements	(1,212,001)	1,212,000	27,000	(27,001)
Indian Affairs and Northern Development—				
Government of the Yukon Territory	155,593		63,812	91,781
Total Yukon Territory	(1,056,408)	1,212,000	90,812	64,780
NORTHWEST TERRITORIES—				
Finance—				
Federal-provincial fiscal arrangements	539,000	5,086,000	539,000	5,086,000
Total Northwest Territories	539,000	5,086,000	539,000	5,086,000
NUNAVUT—				
Finance—				
Federal-provincial fiscal arrangements	431,000		723,000	(292,000)
Total Nunavut	431,000		723,000	(292,000)
Total	1,150,027	518,638,000	555,840,603	(36,052,576)

Federal-provincial fiscal arrangements

These amounts represent underpayments in respect of provincial equalization entitlements under the *Constitution Acts 1867 to 1982*, the *Federal-Provincial Fiscal Arrangements Act*, and other statutory authority. These underpayments are non-interest bearing and are paid in subsequent years.

Municipal Development and Loan Board

Loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

The loans bear interest at rates from 5.25 percent to 5.625 percent per annum, and are repayable in annual or semi-annual instalments over 15 to 50 years, with final instalments between April 1, 2002 and March 1, 2008.

Winter capital projects fund

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 7.4 percent to 9.5 percent per annum, and are repayable either in annual instalments over 5 to 20 years, or at maturity.

Atlantic Development Board carry-over projects

Loans have been made to finance certain water projects that were carried over from the Atlantic Development Board.

The loans bear interest at rates from 7.5 percent to 8.5 percent per annum, and are repayable over 1 to 6 years at various anniversary amortization dates, with final instalments between July 31, 2001 and April 1, 2006.

Atlantic Provinces Power Development Act

Loans have been made to the Atlantic provinces, to assist in the generation of electrical energy by steam driven generators in the provinces, and in the control and transmission of electric energy.

The loans bear interest at rates from 4.5 percent to 8.5 percent per annum, and are repayable in equal annual instalments over the next 13 years, with final instalments due between March 31, 2002 and March 31, 2014.

Comprehensive development plan agreement

Loans have been made to the Province of Prince Edward Island, to assist in financing the realization of a comprehensive and co-ordinated development plan of the province, pursuant to an agreement with the province, whose territory has been designated a "special rural development area".

The loans bear interest at rates from 6.688 percent to 9.375 percent per annum, and are repayable in equal instalments due at various anniversary dates, with final instalments by March 31, 2005.

Special areas and highways agreement—Atlantic Canada Opportunities Agency

Loans have been made to finance the development of community and industrial infrastructure projects for special areas, and for highway development.

Prior to March 31, 2001, the loans beared interest at rates from 6.3519 percent to 9.5757 percent per annum. As of March 31, the remaining loans bear no interest and are repayable in annual instalments, with final instalments between April 1, 2001 and April 1, 2005.

Agricultural service centres

Loans have been made to provincial and municipal authorities, to assist in the construction or expansion of water supply and waste disposal facilities in key agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region.

The loans bear interest at rates from 8.6179 percent to 13.4765 percent per annum, and are repayable in annual instalments using the declining balance method of calculation. The final instalment is due March 31, 2004.

Government of the Yukon Territory

Loans have been made to the Government of the Yukon Territory, for the following purposes:

	April 1/2000	Payments and other charges	Receipts and other credits	March 31/2001
	$	$	$	$
Second mortgage	5,503		1,752	3,751
Capital expenditures	44,772		30,439	14,333
Outside parties—Capital projects	105,318		31,621	73,697
	155,593		63,812	91,781

The loans bear interest at rates from 6.063 percent to 9.500 percent per annum, and are repayable in equal annual instalments over 25 to 35 years, with final instalments between March 17, 2002 and November 24, 2003.

Other Loans, Investments and Advances

This group records loans, investments and advances not classified elsewhere.

Table 9.15 presents a summary of the balances and transactions for the various types of other loans, investments and advances.

TABLE 9.15
OTHER LOANS, INVESTMENTS AND ADVANCES

	April 1/2000	Payments and other charges	Receipts and other credits	March 31/2001
	$	$	$	$
Loans and accountable advances—				
Foreign Affairs and International Trade—				
Missions abroad	22,169,974	724,505,413	716,272,507	30,402,880
Personnel posted abroad	11,314,359	17,834,932	17,396,623	11,752,668
	33,484,333	*742,340,345*	*733,669,130*	*42,155,548*
National Defence—				
Imprest accounts, standing advances and authorized loans	30,227,600	539,569,744	539,716,529	30,080,815
Public Works and Government Services—				
Miscellaneous accountable advances	10,432,172		722,892	9,709,280
Miscellaneous accountable imprest and standing advances	18,532,993		2,132,163	16,400,830
	28,965,165		*2,855,055*	*26,110,110*
Total— Loans and accountable advances	92,677,098	1,281,910,089	1,276,240,714	98,346,473
Other—				
Agriculture and Agri-Food—				
Construction of multi-purpose exhibition buildings	3,867,142		1,020,812	2,846,330
Canadian Heritage—				
Cultural property				
Citizenship and Immigration—				
Transportation and assistance loans	54,201,478	13,904,831	18,031,770	50,074,539
Finance—				
Canadian Commercial Bank	50,830,437		2,650,000	48,180,437
Ottawa Civil Service Recreational Association	72,943		12,039	60,904
	50,903,380		*2,662,039*	*48,241,341*
Fisheries and Oceans—				
Canadian producers of frozen groundfish	128,315			128,315
Haddock fishermen	1,346,337			1,346,337
	1,474,652			*1,474,652*
Foreign Affairs and International Trade—				
Development of export trade (loans administered by the Export Development Corporation)	195,609,668	23,119,712	37,986,250	180,743,130
Human Resources Development—				
Direct financing to students	1,435,956,666 (1)	1,425,887,293	249,297,736	2,612,546,223
Provincial workers' compensation boards	10,810,155	81,000		10,891,155
	1,446,766,821	*1,425,968,293*	*249,297,736*	*2,623,437,378*
Indian Affairs and Northern Development—				
Council of Yukon First Nations—Elders (previously Council for Yukon Indians (Elders))	16,372,142	328,014	434,083	16,266,073
First Nations in British Columbia	120,540,030	77,081,175		197,621,205
Indian Economic Development Fund	560,744		7,759	552,985
Inuit Loan Fund	83,858		1,014	82,844
Native claimants	358,007,142	28,850,530	57,934,237	328,923,435
Yukon Energy Corporation	30,016,429		456,982	29,559,447
	525,580,345	*106,259,719*	*58,834,075*	*573,005,989*

TABLE 9.15

OTHER LOANS, INVESTMENTS AND ADVANCES—*Concluded*

	April 1/2000	Payments and other charges	Receipts and other credits	March 31/2001
	$	$	$	$
Industry—				
Company stock option				
Manufacturing, processing and service industries in Canada	110,000,000			110,000,000
Atlantic Canada Opportunities Agency—				
Loans to assist industry in the Cape Breton area	3,442,816		3,442,816	
Loans to enterprises in Newfoundland and Labrador	512,230		30,550	481,680
	3,955,046		*3,473,366*	*481,680*
	113,955,046		*3,473,366*	*110,481,680*
National Defence—				
Canadian Forces housing projects	2,714,643		1,011,425	1,703,218
Pilot Training Program—MILIT-AIR Inc.	703,000,000		6,718,601	696,281,399
	705,714,643		*7,730,026*	*697,984,617*
Natural Resources—				
Hibernia Development Project	82,800,000		9,200,000	73,600,000
Nordion International Inc.	92,174,200	7,825,800	2,000,000	98,000,000
	174,974,200	*7,825,800*	*11,200,000*	*171,600,000*
Public Works and Government Services—				
Confederation Bridge	756,038,543		23,505,457 (2)	732,533,086
Seized Property Working Capital Account	3,395,343	18,374,314	19,948,916	1,820,741
	759,433,886	*18,374,314*	*43,454,373*	*734,353,827*
Solicitor General—Correctional Service—				
Parolees	22,264	10,051	16,766	15,549
Transport—				
Hamilton Harbour Commissioners	25,000		25,000	
Saint John Harbour Bridge Authority	26,974,702		961,852	26,012,850
St. Lawrence Seaway Management Corporation	1,152,403		428,646	723,757
	28,152,105		*1,415,498*	*26,736,607*
Veterans Affairs—				
Commonwealth War Graves Commission	69,423		2,478 (3)	66,945
Veterans' Land Act Fund—				
Advances	1,268,169		691,283	576,886
Less: allowance for conditional benefits				
	1,268,169		*691,283*	*576,886*
	1,337,592		*693,761*	*643,831*
Subtotal	4,061,993,222	1,595,462,720	435,816,472	5,221,639,470
Add: consolidation adjustment(4)	223,394,000	155,049,000		378,443,000
Total—Other	4,285,387,222	1,750,511,720	435,816,472	5,600,082,470
Total	4,378,064,320 (1)	3,032,421,809	1,712,057,186	5,698,428,943

(1) The April 1, 2000 amount relates to student loans subrogated to the Crown under the *Canada Student Loans Act* and under the *Canada Student Financial Assistance Act* previously reported as «Accounts receivable» in Section 7 of this volume.

(2) Reflects amortization of the deferred subsidies related to the Confederation Bridge.

(3) This amount represents a revaluation adjustment.

(4) Additional information on consolidated Crown corporations is provided in Section 4 of this volume.

Missions abroad

Non-interest bearing advances have been made for interim financing of expenditures at missions abroad, pending distribution to appropriations of Foreign Affairs and International Trade and other departments and agencies.

The total amount authorized to be outstanding at any time is $50,000,000.

Personnel posted abroad

A working capital advance account was established to finance loans and advances to employees posted abroad, including employees of other Government departments and agencies, as well as medical advances to locally-engaged staff.

The total amount authorized to be outstanding at any time is $22,500,000.

The closing balance consists of loans to employees, $8,859,110; advances for medical expenses, $1,051,151; advances for workmen's compensation, $87,707; security and other deposits under Foreign Service Directives, $572,360; and, school and club debentures, $1,182,340.

The loans to employees bear interest at rates from 3 percent to 5 percent per annum, and are repayable over 1 to 4 years, with final instalments between April 1, 2001 and March 1, 2005.

Imprest accounts, standing advances and authorized loans

This account was established for the purpose of financing: *(a)* public funds imprest and public funds advance accounts; *(b)* standing advances; *(c)* authorized loans and advances to employees posted abroad; and, *(d)* authorized recoverable advances to establish military messes and canteens.

The total amount authorized to be outstanding at any time is $100,000,000, as last amended by National Defence Vote L11a, *Appropriation Act No. 3, 1999-2000* and Vote L11b, *Appropriation Act No. 4, 1999-2000*.

Miscellaneous accountable advances

The closing balance reflects amounts outstanding in the hands of departments, agencies and individuals, at year end, to be expended in the following year.

Miscellaneous accountable imprest and standing advances

This account is operated to provide imprest funds, accountable advances and recoverable advances to departments and agencies.

The total amount authorized to be outstanding at any time is $22,000,000.

Construction of multi-purpose exhibition buildings

Loans have been made to finance the construction of multi-purpose exhibition buildings.

The loans bear interest at rates from 7.432 percent to 9.351 percent per annum, and are repayable over 20 to 30 years, with final instalments between May 31, 2001 and June 30, 2006.

Cultural property

Loans have been made to institutions and public authorities in Canada, for the purchase of objects in respect of which export permits have been refused under the *Cultural Property Export and Import Act*, or for the purchase of cultural property situated outside Canada which is related to the national heritage.

Although authority for additional loans was provided by Canadian Heritage Vote L10, *Appropriation Acts No. 1 and No. 2, 2000-2001*, no loans were made during the year. The total loan authority is $10,000 per year.

Transportation and assistance loans

Section 119 of the *Immigration Act* authorizes the making of loans to immigrants and other such classes of persons.

The total amount authorized to be outstanding at any time is $110,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

- *a)* repayable by monthly instalments over 1 to 5 years, with a possible deferment of 2 years, bearing interest at rates from 4.54 percent to 15 percent per annum, with final instalments between April 1, 2001 and April 1, 2008, $45,160,776; and,
- *(b)* repayable by monthly instalments over 1 to 5 years, with a possible deferment of 2 years, non-interest bearing, with final instalments between April 1, 2001 and April 1, 2008, $4,913,763.

During the year, loans totalling $684,477 were written off by Citizenship and Immigration Vote 2a, *Appropriation Act No. 3, 2000-2001*.

Canadian Commercial Bank

Advances have been made to the Canadian Commercial Bank representing the Government's participation in the support group as authorized by the *Canadian Commercial Bank Financial Assistance Act*. These funds represent the Government's participation in the loan portfolio that was acquired from the Bank and the purchase of outstanding debentures from existing holders.

Ottawa Civil Service Recreational Association

Loans have been made to the Ottawa Civil Service Recreational Association, to assist in the building and development of the W Clifford Clark Memorial Centre.

The remaining loan bears interest at the rate of 4.25 percent per annum, and is repayable in equal semi-annual instalments over 45 years, with the final instalment due September 30, 2005.

Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat, and canned and frozen lobster meat, to assist in the financing of inventories.

The loans bore interest at the rate of 13 percent per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1987. These loans are deemed unrecoverable and parliamentary authority is required to write off the balance.

Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975, pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total loan authority is $1,650,000.

The loans bore interest at the rate of 8 percent per annum, and were repayable in equal annual instalments over 4 years, with the final instalment in 1979.These loans are deemed unrecoverable and parliamentary authority is required to write off the balance.

Development of export trade

Pursuant to section 23 of the *Export Development Act*, the Governor in Council may authorize the Corporation to make loans where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

Prior to April 1, 1987, these loans were made under non-budgetary authority. Since April 1, 1987, interest-free or low interest bearing loans are made under budgetary authority because of their concessional nature. Any similar loans that were issued prior to April 1, 1987 are fully provided for in the allowance for valuation of assets.

The following table presents the balances and transactions for the loans made to the private sector, together with their terms and conditions of repayments. The subtotal of loans to the private sector includes, where applicable, total payments made under both budgetary and non-budgetary authorities. Total payments made under budgetary authority are deducted as a lump sum amount under the caption "budgetary treatment".

		Payments and other charges		Receipts and other credits		
	April 1/2000	Payments or other charges [1]	Revaluation	Receipts or other credits [2]	Revaluation	March 31/2001
	$	$	$	$	$	$
NON-BUDGETARY LOANS						
(a) 1 to 5 year term, 5.93 percent (London Interbank Offered Rate (LIBOR)) to 8.5 percent interest per annum, with final repayments between February 1995 and February 2001:						
Brazil	4,806,659		409,258			5,215,917
Iran	26,082,035		1,844,650	10,945,027		16,981,658
South Africa	63,981,652		1,548,248	6,326,361		59,203,539
	94,870,346		*3,802,156*	*17,271,388*		*81,401,114*
(b) 6 to 10 year term, 5.93 percent (LIBOR) interest per annum, with final repayments June 2004:						
Antigua	36,628,982		2,550,696	2,676,671		36,503,007
Jordan		9,810,013	419,704	587,240		9,642,477
Kyrgyzstan	54,511,200		4,162,591	12,666,291		46,007,500
	91.140,182	*9,810,013*	*7,132,991*	*15,930,202*		*92,152,984*
Total—Non-budgetary	186,010,528	9,810,013	10,935,147	33,201,590		173,554,098
BUDGETARY LOANS						
(a) 11 to 15 year term, 8.5 percent interest per annum, with final repayments between October 1983 and September 2001:						
Antigua	5,018,537		338,386	1,173,266		4,183,657
(b) 16 to 20 year term, 0 percent interest per annum, with final repayments in June 2012:						
Spain	22,779,699			637,017	792,687	21,349,995
Thailand	7,122,798		606,463			7,729,261
(c) 40 year term, 0 percent interest per annum, with final repayment in March 2036:						
Antigua	4,580,602			1,361,708	213,519	3,005,375
Subtotal—Budgetary	39,501,636		944,849	3,171,991	1,006,206	36,268,288
Less: budgetary treatment	29,902,496	637,017	792,686	606,463		29,079,256
Total—Budgetary	9,599,140	637,017	1,737,535	3,778,454	1,006,206	7,189,032
Total	195,609,668	10,447,030	12,672,682	36,980,044	1,006,206	180,743,130
SUMMARY						
Total—Non-budgetary	186,010,528	9,810,013	10,935,147	33,201,590		173,554,098
Total—Budgetary	39,501,636		944,849	3,171,991	1,006,206	36,268,288
Total	225,512,164	9,810,013	11,879,996	36,373,581	1,006,206	209,822,386
Less: budgetary treatment	29,902,496	637,017	792,686	606,463		29,079,256
Total	195,609,668	10,447,030	12,672,682	36,980,044	1,006,206	180,743,130

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[1] Payments or other charges may include transactions such as loans, adjustments, etc.

[2] Receipts or other credits may include transactions such as repayments, forgiveness, etc.

Direct financing to students

Direct financing to students includes two portfolios of loans:

(a) loans made under the *Canada Student Financial Assistance Act;* and

(b) amounts subrogated to the Crown under the *Canada Student Loans Act* and under the *Canada Student Financial Assistance Act.*

Loans made under the first portfolio are operated under the authority of section 6.1 of the *Canada Student Financial Assistance Act*, which authorizes the Minister of Human Resources Development to enter into loan agreements directly with any qualifying student. Agreements are subject to the terms and conditions approved by the Governor in Council, on the recommendation of the Minister of Human Resources Development with the concurrence of the Minister of Finance.

The total amount of loans outstanding may not exceed fifteen billion dollars, except as otherwise provided by an Appropriation Act or other Act of Parliament.

The total amount of loans outstanding in this portfolio as at March 31, 2001 amounts to $1,415,271,522.

The second portfolio includes loans outstanding which are amounts related to student loans subrogated to the Crown under the *Canada Student Loans Act* and under the *Canada Student Financial Assistance Act*, amounting to $1,197,274,701 as at March 31, 2001 and $1,435,956,666 as at March 31, 2000. These amounts were previously included in the "Accounts receivable" of the Government and were presented in Section 7 of this volume in 1999-2000 and prior years.

Provincial workers' compensation boards

This account is operated under the authority of subsection 4(6) of the *Government Employees Compensation Act*, to provide operating funds to enable provincial compensation boards to administer the *Act* on behalf of the Crown, and pay claims to Canadian Government employees injured in the course of their employment.

The total amount of advances that is authorized to be made to all provincial workers' compensation boards is not to exceed three months' disbursements for compensation.

The advances are non-interest bearing and are to be repaid on termination of agreements with provincial boards.

Council of Yukon First Nations—Elders (previously Council for Yukon Indians (Elders))

Loans have been made to the Council of Yukon First Nations, to provide interim benefits to elderly Yukon Indian pending settlement of Yukon Indian land claims.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L21a, *Appropriation Act No. 3, 2000-2001.*

The terms and conditions of the loans are as follows:

(a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;

(b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(c) loans are due and payable, as to principal and interest, on the date on which the claim is settled or on a date fixed in the agreement, which shall be not later than March 31, 2005, whichever date is earlier.

All the loans outstanding at year end bear interest at rates from 5 percent to 6 percent per annum.

First Nations in British Columbia

Loans have been made to First Nations in British Columbia, to support their participation in the British Columbia Treaty Commission process related to the research, development and negotiation of treaties.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L20a, *Appropriation Act No. 3, 2000-2001.*

The terms and conditions of the loans are as follows:

(a) loans made before an agreement-in-principle for the settlement of a treaty is reached are non-interest bearing;

(b) loans made after the date on which an agreement-in-principle for the settlement of a treaty has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(c) loans are due and payable, as to principal and interest, on the date on which the treaty is settled, or on a date fixed in the agreement, which shall be not later than March 31, 2005, whichever date is earlier.

All the loans outstanding at year end are non-interest bearing.

Indian Economic Development Fund

Loans have been made for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development.

The total amount authorized to be outstanding at any time is $48,550,835, as last amended by Indian Affairs and Northern Development Vote 7b, *Appropriation Act No. 4, 1996-97.*

The loans bear interest at rates from 6.25 percent to 11.25 percent per annum, and are repayable over 1 to 14 years, with final instalments between April 1, 2001 and April 1, 2008.

Inuit Loan Fund

Loans have been made to individual Inuit or groups of Inuit, to promote commercial activities and gainful occupations. Loans have also been made to co-operative associations, credit unions, caisses populaires or other credit societies incorporated under provincial laws, where the majority of members are Inuit, or to corporations incorporated under the laws of Canada, or provincial laws, where the controlling interest is held by Inuit.

The total amount authorized to be outstanding at any time is $6,633,697, as last amended by Indian Affairs and Northern Development Vote 37b, *Appropriation Act No.4, 1995-96*.

The loans bear interest at rates from 9.75 percent to 13 percent per annum, and are repayable over 1 to 7 years, with final instalments between April 1, 2001 and February 2, 2004.

Native claimants

Loans have been made to native claimants, to defray the costs related to the research, development and negotiation of claims.

During the year, loans were authorized by Indian Affairs and Northern Development Votes L20 and L20a, *Appropriation Acts No. 1, No. 2 and No. 3, 2000-2001*.

The terms and conditions of the loans are as follows:

(a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;

(b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(c) loans are due and payable, as to principal and interest, on the date on which the claim is settled, or on a date fixed in the agreement, which shall be not later than March 31, 2005, whichever date is earlier.

The interest bearing and the non-interest bearing portions of the loans outstanding at year end are $141,496,599 and $187,426,836 respectively. Rates are from 5 percent to 11 percent per annum for the interest-bearing portion.

Yukon Energy Corporation

In accordance with subsection 4(2) of the *Northern Canada Power Commission Yukon Assets Disposal Authorization Act*, the Northern Canada Power Commission (formerly a Crown corporation) transferred its assets in the Yukon Territory to the Yukon Energy Corporation effective March 31, 1987.

Loans have been made to assist the Yukon Energy Corporation in acquiring the Northern Canada Power Commission Yukon Assets pursuant to subsection 7(1) of the *Northern Canada Power Commission Yukon Assets Disposal Authorization Act*.

The loans for the Flexible Term Note (FTN) bear interest at the rate of 7 percent per annum and are repayable in equal principal annual instalments of $1,000,000 plus interest with the final instalment on January 1, 2028. The instalment is subject to certain principal deferral and interest abatement provisions depending on the sales volume of electrical power. Clause 2 of the Flexible Term Note allows for reduced payments when sales on the Whitehorse-Aishihik-Faro (WAF) System are less than 310 GWH per year. The level of sales did not exceed 310 GWH this fiscal year. Furthermore, interpretation of the FTN relating to the sales of power is currently under discussion between the Department and the Yukon Energy Corporation.

Company stock option

Pursuant to section 14 of the *Department of Industry Act*, this account establishes authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council,

(a) to take, purchase, exercise, assign or sell, on behalf of Her Majesty in Right of Canada, a stock option in a company in connection with the provision of a loan, insurance of a loan, or contribution made to the company by Her Majesty under a program authorized by the Governor in Council where, in the opinion of the Minister,

  (i) it is necessary to take, purchase, exercise, assign or sell the stock option in order to permit Her Majesty in Right of Canada to benefit from the purchase; or

  (ii) it is necessary to take, purchase, exercise, assign or sell, the stock option in order to protect the Crown's interest in respect of a loan made or insured, or contribution made; and

(b) to authorize the sale or other disposition of any capital stock acquired.

During the year, additional purchases were authorized by Industry Vote L10, *Appropriation Acts No. 1 and No. 2, 2000-2001*.

Manufacturing, processing and service industries in Canada

This account records loans made to persons engaged or about to engage or assist in manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring.

During the year, additional loans were authorized by Industry Vote L15, *Appropriation Acts No. 1 and No. 2, 2000-2001*.

There is one remaining loan which is interest free unless it goes into default, and otherwise is repayable at maturity on April 1, 2017.

Loans to assist industry in the Cape Breton area

Loans have been made for the purpose of promoting the establishment, growth, efficiency and international competitiveness of Canadian industry or to assist them in their financial restructuring and to foster the expansion of Canadian trade to a person engaged or about to engage in a manufacturing, processing or service industry in the Cape Breton area.

During the year, loans totalling $3,442,816 were written off by Atlantic Canada Opportunities Agency Vote 21a, *Appropriation Act No.3, 2000-2001* and the account was closed.

Loans to enterprises in Newfoundland and Labrador

Loans have been made to provide financing to small and medium-sized businesses in Newfoundland.

These loans originated from the Newfoundland and Labrador Development Corporation Limited, of which Canada owned 40 percent of the shares. In an agreement dated March 29, 1989, the Newfoundland government purchased Canada's shares to effect the withdrawal of the Government of Canada from the Corporation. A condition of the withdrawal was that the Government of Canada accept these loans as full payment of moneys owing by the Corporation to Canada. These loans are currently being administered by the Department.

The remaining loans bear interest at rates from 10 percent to 17 percent per annum, and are repayable at various dates.

Canadian Forces housing projects

Advances have been made to the Canada Mortgage and Housing Corporation, in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian Forces.

The loans bear interest at rates from 4 percent to 5.75 percent per annum, and are repayable over 35 to 48 years, with final instalments between August 1, 2001 and November 1, 2010.

Pilot Training Program—MILIT-AIR Inc.

The Government of Canada and Bombardier Inc. entered into an agreement for the creation of a military fighter pilot training program to be made available to the Canadian Forces as well as the military forces of other nations who choose to participate. MILIT-AIR Inc. was formed as an independent entity for the sole purpose of acquiring assets required for the program and making such assets available to Bombardier Inc. Under the agreement, the Government of Canada is obligated to pay annual tuition payments for training of military fighter pilots over a period of 20 years. The payments will be used to retire $720 million 5.75 percent semi-annual secured bonds issued in May 1998 by MILIT-AIR Inc. to finance the acquisition of assets for the Program.

As a result of these financial arrangements, the Government of Canada has recorded a liability of $709 million, offset by deferred payments. These deferred payments will be amortized over the 21-year period ending on December 30, 2021.

Hibernia Development Project

Loans have been made to facilitate the implementation of the Hibernia Development Project pursuant to section 14 of the *Department of Industry Act*.

Loan agreements were signed between Canada and each of the three companies involved in the 1993 purchase of Gulf Canada's Hibernia share. Loans of $132 million were provided to owners to assist in offsetting the tax consequences of not being able to use the deductions generated by the Hibernia Development Project in the calculation of the companies' taxable income.

Loans in the amount of $66 million were made on June 30, 1995 as authorized by Natural Resources Vote L15, *Appropriation Acts No. 1 and No. 2, 1995-96*. The remaining $66 million was loaned on July 2, 1996.

Loans are interest-free and are repayable in 10 equal annual instalments commencing June 30, 1999, with the final instalment on June 30, 2008.

Nordion International Inc.

A $100 million loan is being made to Nordion International Inc. for the construction of two nuclear reactors and related processing facilities to be used in the production of medical isotopes pursuant to an agreement reached on June 28, 1996 between MDS Health Group Ltd., Nordion International Inc. and Natural Resources Canada.

During the year, loan payments were made as authorized by Natural Resources Vote L10, *Appropriation Acts No. 1 and No. 2, 2000-2001*.

The secured loan is interest-free and fully repayable over 15 years commencing 42 months after the first loan drawdown was made.

Confederation Bridge

Under the *Northumberland Strait Crossing Act*, the Government is obligated to pay an annual subsidy of $41.9 million (1992 dollars) to Strait Crossing Finance Inc., a wholly-owned corporation of the Province of New Brunswick, related to the construction of the Confederation Bridge. Payments of the annual subsidy began on May 31, 1997 and will continue for 35 years. The payments will be used to retire $661 million of 4.5 percent real rate bonds issued in October 1993 by Strait Crossing Finance Inc. to finance the construction of the bridge.

On April 1, 2000, the fourth payment of the annual subsidy was made in the amount of $46.9 million. This payment represents payment of principal in the amount of $15.4 million and interest expense of $31.5 million. The interest rate is 4.009 percent and the present value of the annual cash payment is $46.9 million.

As a result, the Government of Canada has a recorded liability of $770 million offset by deferred subsidies of $732.5 million which will be amortized to expenditures over the 35-year period ending on April 30, 2032.

The bonds will be amortized over the 35-year period on a straight-line basis resulting in amortization expense for 2000-2001 of $23.5 million.

Seized Property Working Capital Account

This account was established by section 12 of the *Seized Property Management Act*. Expenses incurred, and advances made, to maintain and manage any seized or restrained property and other properties subject to a management order or forfeited to Her Majesty, are charged to this account. This account is credited when expenses and advances to third parties are repaid or recovered and when revenues from these properties or proceeds of their disposal are received and credited with seized cash upon forfeiture.

The total amount authorized to be outstanding at any time is $50,000,000.

Any shortfall between the proceeds from the disposition of any property forfeited to Her Majesty and the amounts that were charged to this account and that are still outstanding, is charged to a Seized Property Proceeds Account and credited to this account.

Parolees

Loans have been made to parolees and individuals under mandatory supervision, to assist in their rehabilitation.

The total amount authorized to be outstanding at any time is $50,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period, or within one year from the date the loans were made, whichever period is the shorter. The repayment of a loan or any part thereof may be forgiven by the Solicitor General, if certain conditions are met.

During the year, loans totalling $10,164 were forgiven pursuant to Solicitor General Vote L103b, *Appropriation Act No. 1, 1969*.

Hamilton Harbour Commissioners

Loans have been made to the Hamilton Harbour Commissioners, to assist in the development of the harbour.

The total amount authorized to be outstanding at any time is $4,000,000.

During the year, the remaining loan was repaid in full and the account was closed.

Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge, and the revenue of the Bridge Authority, repayable when the revenue of the Bridge Authority for the year exceeds the amount of the operating and financing costs for such year.

On April 1, 1990, a new agreement was signed. This agreement called for the consolidation of all debts into one non-interest bearing loan. The Authority will remit excess funds from the operation of the bridge to the Government on an annual basis to repay the debt.

St. Lawrence Seaway Management Corporation

This account was established by subsection 80(1) of the *Canada Marine Act*. Loans previously managed by the St. Lawrence Seaway Authority are now managed by the St. Lawrence Seaway Management Corporation in accordance with an agreement between the Department of Transport and the Corporation. The repayments of these loans are recorded in this account.

These loans bear interest at rates from 7 percent to 9.5 percent per annum, and are repayable at monthly rates, with the final instalment of the existing terms being March 2004.

Commonwealth War Graves Commission

Advances have been made to the working capital fund of the Commonwealth War Graves Commission, to maintain graves and cemeteries.

At year end, the balance of the advances was £30,000 UK. This balance was converted to Canadian dollars, using the year-end rate of exchange.

The advances are non-interest bearing and have no fixed terms of repayments.

Veterans' Land Act Fund

Advances

Advances have been made, under Parts I and III of the *Veterans' Land Act*, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment, and protection of security. The total amount authorized to be outstanding at any time is $605,000,000.

Allowance for conditional benefits

A provision equal to 1/10 of the benefits to veterans was established each year up to and including 1978-79. Since that time, a forecast of requirements has been performed each year, and provisions are established as necessary. These provisions are charged to expenditures and credited to the allowance for conditional benefits account. This account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the *Veterans' Land Act*. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account, and credited to the veteran's loan account.

Allowance for Valuation

In accordance with the comprehensive policy on valuation, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated realizable value.

The allowance for valuation, for loans, investments and advances, represents the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at year end.

SECTION 10

2000-2001

PUBLIC ACCOUNTS OF CANADA

Other Information Related to the Financial Statements

CONTENTS

	Page
Contractual commitments	10.2
Insurance programs of agent enterprise Crown corporations	10.15
Contingent liabilities	10.17
International organizations	10.20

OTHER INFORMATION RELATED TO THE FINANCIAL STATEMENTS

This section contains detailed information related to the following:

—contractual commitments;

—insurance programs of agent enterprise Crown corporations;

—contingent liabilities; and,

—international organizations.

Contractual Commitments

A contractual commitment represents a legal obligation to outside organizations or individuals as a result of a contract. The nature of Government activities requires negotiation of contracts that are significant in relation to its current financial position or that will materially affect the level of future expenditures. In the case of contractual commitments to international organizations, some will result in future budgetary expenditures while others will result in non-budgetary payments.

Contractual commitments can be classified into five main categories: transfer payment agreements (grants and contributions), fixed assets and purchases, operating and capital leases, international organizations and benefit and pension plans.

Major capital assets of the Government are either purchased outright or leased. Where a lease transfers substantially all of the benefits and risks incidental to ownership of the property to the lessee, it is considered a capital lease. All other leases are classified as operating leases.

All outstanding contractual commitments of $10 million or more per project at year end are reported in the case of fixed assets, purchases, operating leases and transfer payment agreements. All capital lease arrangements with total minimum lease payments remaining at year end in excess of $1 million per contract are reported. For international organizations, all contractual commitments in excess of $1 million at year end are reported.

While no details are provided in this section, as indicated in Note 12 to the audited financial statements in Section 1 of this volume, estimated annual expenditures under the *Pension Act* for disability and death arising from military service will approximate $1,350 million per year over the next few years.

The Government also provides pensions to certain members of the Canadian Forces under the *Defence Services Pension Continuation Act* and the Royal Canadian Mounted Police (RCMP) under the *Royal Canadian Mounted Police Pension Continuation Act*. The estimated total obligations of these plans amount to $45 million and $80 million respectively.

In accordance with the Government's significant accounting policies, the contractual commitments of consolidated Crown corporations are included with those of the Government.

Table 10.1 summarizes these contractual commitments. Details of the first four types of contractual commitments will be found in other tables in this section.

TABLE 10.1

CONTRACTUAL COMMITMENTS

(in millions of dollars)

	Transfer payments	Acquisition of property and purchases	Operating and capital leases	International organizations	Other	Total
Information from:						
Table 10.3	16,411	8,239	2,231			26,881
Table 10.4			2,086			2,086
Table 10.6				1,038		1,038
Pension plans for veterans					6,635	6,635
Liability under continuation acts					125	125
Total	16,411	8,239	4,317	1,038	6,760	36,765

Table 10.2 summarizes the information presented in Table 10.1 to indicate the minimum amounts required to satisfy obligations under contractual commitments each year from 2002 to 2006 inclusive, and a total for amounts due in the year 2007 and subsequently.

TABLE 10.2

SCHEDULE OF MINIMUM PAYMENTS

(in millions of dollars)

Minimum payments to be made in:	Transfer payment agreements	Acquisition of fixed assets and purchases	Commitments under operating and capital lease arrangements	Commitments to international organizations	Benefit and pension plans	Total
2002	4,461	2,375	272	587	1,323	9,018
2003	3,645	1,813	266	347	1,350	7,421
2004	2,960	892	280	42	1,371	5,545
2005	2,690	583	246	29	1,362	4,910
2006	2,234	441	222	27	1,354	4,278
2007 and subsequently	421	2,135	3,031	6		5,593
Total	16,411	8,239	4,317	1,038	6,760	36,765

Transfer Payment Agreements, Fixed Assets, Purchases and Operating Leases

Table 10.3 provides details of contractual commitments that involve transfer payment agreements, fixed assets, purchases and operating leases. It discloses individual contractual commitments by category and by entity. Contractual commitments are summarized in Note 12 to the audited financial statements in Section 1 of this volume.

Transfer payment agreements are irrevocable contracts to provide funding to other levels of governments, organizations or individuals.

Fixed assets are tangible, durable items of value, including major additions or alterations thereto, including military equipment and land, from which benefits are expected to be derived during their useful life.

Purchase commitments are commitments supported by a contract to supply goods or services. An operating lease is a lease in which the lessor does not substantially transfer all the benefits and risks incident to ownership of property to the lessee.

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2001

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2002	2003	2004	2005	2006	2007 and subsequently
Transfer payment agreements—										
Canada Mortgage and Housing Corporation (Government account)—										
Social Housing Program	27,482[1]	27,482	18,893	8,589[2]	1,730	1,723	1,719	1,715	1,702	
Environment—										
Grant—Foundation for Sustainable Development Technology—Calgary	50	50		50	50					
Health—										
Indian and Northern Health Services	981	981	651	330	148	95	53	33	1	
Moose Factory Hospital	66	66	51	15	15					
Canadian International Development Agency—										
Geographic Programs	302	302	94	208	64	47	41	19	4	33
Partnership Program	171	171	128	43	23	10	6	3		1
Country in Transition Program	56	56	26	30	4	9	6	6	5	
Multilateral Program	118	118	106	12	10					2
Citizenship and Immigration—										
Canada-Quebec Accord	599	599	104	495	99	99	99	99	99	
Canada-Manitoba Accord	30	30	5	25	5	5	5	5	5	
Canada-British Columbia Accord	288	288	48	240	48	48	48	48	48	
Canadian Heritage—										
Contributions—										
Radio-Canada International (CBC)	16	16		16	16					
Canada Post Corporation	93	93	46	47	47					
2001 World Championships in Athletics—Edmonton, Alberta	38	38	19	19	19					
Protocol for Agreements between Canada and the provinces and territorial governments for Minority-Language Education and Second Language Instruction	547	547	182	365	182	183				
Completion and full development of French-Language colleges in Ontario	18	18	5	13	5	4	4			
School Governance in Ontario	52	52	18	34	18	16				
Indian Affairs and Northern Development—										
Comprehensive Land Claims Agreement—										
Indian and Inuit Affairs	734	734	387	347	73	74	77	58	45	20
Northern Affairs	150	150	123	27	13	11	3			
Alternative Funding Arrangement	360	360	271	89	52	33	4			
Financial Transfer Arrangement	1,875	1,875	820	1,055	350	343	175	132	55	
Comprehensive Funding Arrangement	565	565	165	400	223	44	44	44	45	
Canada First Nations Funding Agreement	1,120	1,120	228	892	234	224	198	192	44	
DIAND/First Nations Funding Arrangement	562	562	101	461	114	111	109	97	30	
Mushuau Innu Relocation Agreement	113	113	68	45	23	22				
Contribution Agreement	301	301	40	261	20	39	39	42		121
Grant Agreement	227	227	147	80	39	10	10	10	11	

10 . 4 OTHER INFORMATION RELATED TO THE FINANCIAL STATEMENTS

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2001—*Continued*

(in millions of dollars)

					Outstanding commitments to be disbursed by March 31					
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	2002	2003	2004	2005	2006	2007 and subsequently
Atlantic Canada Opportunities Agency—										
Economic Development Programs—										
Canada /Newfoundland Comprehensive Economic Development Agreement	67	67	17	50	23	17	10			
Canada/Newfoundland Agreement on Economic Renewal (TAGS-ER)	74	74	64	10	10					
Canada/Newfoundland Agreement for the Economic Development Component of the Canadian Fisheries Adjustment and Restructuring Initiative	65	65	31	34	28	6				
Canada/PEI Agreement on Regional Economic Development - 1996-2001	36	36	31	5(3)	5					
Canada/Nova Scotia Co-operation Agreement on Economic Diversification	183	183	158	25	13	11	1			
Canada/New Brunswick Regional Economic Development Agreement	216	216	184	32	16	16				
Industry—										
Bioniche Life Science Inc.	17	17	1	16	5	6	4	1		
Coltec Aerospace Canada Ltd.	50	50	4	46	7	10	15	10	4	
Honeywell ASCA Inc.	67	67	18	49	16	16	17			
Ifire Technology Inc.	30	30	8	22	12	10				
Laboratoires Aétema Inc.	29	29	12	17	3	5	6	3		
Messier-Dowty Inc.	26	26	4	22	6	7	7	2		
The Canadian Institute for Advanced Research	14	14	4	10	4	3	3			
CAE Electronics	73	73	35	38	15	12	6	5		
IBM Canada Ltd. E-commerce software	33	33	25	8(3)	8					
Pratt & Whitney Canada Inc.	251	251	127	124	72	46	6			
Canarie Inc.—Phase 3 Advanced applications development	78	78	7	71	23	30	18			
Aventis Pasteur Ltd—Cancer Vaccines	60	60	16	44	5	6	9	9	15	
International Tele-communication Union—ITU operations	77	77	43	34	7	7	7	7	6	
Biochem Pharma Inc.—recombinant vaccine technology	80	80	8	72	7	12	16	16	21	
Research in Motion—3G and future wireless network	34	34	13	21	11	10				
Rolls-Royce Canada Inc.—aero driven stationary	53	53	13	40	9	8	12	11		
Economic Development Agency of Canada for the Regions of Quebec—										
Canada Infrastructure Works Agreement-Quebec	636	636	619	17	15	2				

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2001—*Continued*

(in millions of dollars)

					Outstanding commitments to be disbursed by March 31					
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	2002	2003	2004	2005	2006	2007 and subsequently
Innovation Development Entrepreneurship and Export Program (IDEA—SME)	360	360	275	85	50	23	6	3	3	
Community Futures Program (CFP)	205	205	127	78	17	16	15	15	15	
Regional Strategic Initiative Program	299	299	135	164	67	53	27	6	11	
Administration Portuaire de Québec	19	19	3	16	10	4	2			
Canadian Support Program for the Gaspé Economy	15	1		1(3)	1					
Special Fund for the Economic Development and Adjustment of Quebec fishing communities	17	17	13	4(3)	3	1				
National Research Council of Canada—										
James Clerk Maxwell Telescope Mauna Kea, Hawaii, USA	38	38	27	11	1	1	1	1	1	6
Gemini Twin Telescope Project—Cerro Pachon, Chile and Mauna Kea, Hawaii, U.S.A.	94	94	34	60	5	6	6	6	6	31
Tri-University Meson Facility (TRIUMF) Vancouver, B.C.	452	452	176	276	40	41	40	40	19	96
Canada-France-Hawaii Telescope Corporation—Mauna Kea, Hawaii	104	104	64	40	4	4	4	4	4	20
Natural Resources—										
The Foundation for Sustainable Development Technology in Canada	50	50		50	50					
Development of Renewable Energy—Saskastchewan Power Corporation	12	12		12	1	1	1	1	1	7
Hibernia Development Project—Interest Assistance Loan Agreement	237	221	6	215	46	43	37	32	29	28
Transport—										
Province of Quebec Road Agreement	271	271	195	76	4	4	4	4	4	56
Western Economic Diversification—										
Western Economic Diversification Program	652	625	434	191	104	48	31	7	1	
Canada-Manitoba Red River Flood Assistance Province of Manitoba	46	46	30	16	16					
Loan/Investment Fund Program	150	44	30	14	6	2	2	4		
Subtotal	*42,184*	*42,021*	*25,717*	*16,304*	*4,369*	*3,637*	*2,953*	*2,690*	*2,234*	*421*
Consolidated Crown Corporations—										
Canadian Film Development Corporation—										
Financial Assistance to producers and distributors	43	43		43	43					
Enterprise Cape Breton Corporation—										
EDS Systemhouse Inc.—Economic Development program	13	13	11	2(3)	2					

10.6 OTHER INFORMATION RELATED TO THE FINANCIAL STATEMENTS

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2001—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2002	2003	2004	2005	2006	2007 and subsequently
International Development Research Centre—Micronutrient Initiative	113	113	94	19	19					
The Canada Council for the Arts—Future year grants	43	43		43	28	8	7			
Subtotal	*212*	*212*	*105*	*107*	*92*	*8*	*7*			
Total transfer payment agreements	**42,396**	**42,233**	**25,822**	**16,411**	**4,461**	**3,645**	**2,960**	**2,690**	**2,234**	**421**
Fixed assets and purchases—										
Fixed assets—										
Parks Canada—										
Lachine Canal Enhancement	37	37	22	15	11	3	1			
Grosse-Île Development	38	38	19	19	1	1	1	16		
Saguenay Marine Park Development	36	36	25	11	2	2	2		5	
Gwaii Haanas Development	20	20	17	3(3)	2	1				
Fundy Highway 114 Repavement	11	11	6	5(3)	4	1				
National Defence—										
CF18 Modernization-Engineering change 583	1,080	681	17	664	103	213	162	108	66	12
Military Automated Air Traffic System	179	73	48	25	13	7	5			
Canadian Search and Rescue Helicopter	770	693	430	263	169	94				
Tactical Command Control and Communication System	1,929	1,578	1,556	22	14	3	5			
Land Forces Command System	178	145	122	23	20	3				
Armoured Personnel Carriers	2,226	1,950	1,118	832	390	366	55	21		
Leopard thermal sight	139	114	89	25	25					
Canadian Forces Supply System upgrade	304	219	180	39	28	11				
Canadian Patrol Frigate	8,972	29	17	12	8	4				
Tribal Class Update and Modernization Project (TRUMP)	1,417	72	59	13	11	2				
Canadian Forces Utility Tactical Helicopter (CFUTTH)	1,293	22	12	10	8	2				
M113 Life Extension Project	366	284	82	202	44	44	44	27	20	23
Canadian Submarine Capability Life Extension	812	679	359	320	55	51	52	53	59	50
Evolved Sea Sparrow Missile Project	514	416	170	246	16	34	35	58	60	43
Defence Message Handling System	130	45	11	34	15	13	6			
Protected Military Satellite Communications—U.S. Department of Defence	251	218		218	48	58	47	42	10	13
Other Fixed Assets (DND)	593	396	161	235	164	52	18	1		

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2001—*Continued*

(in millions of dollars)

					Outstanding commitments to be disbursed by March 31					
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	2002	2003	2004	2005	2006	2007 and subsequently
Public Works and Government Services—										
Crown purchase of 401, Burrand Street Vancouver, B.C. (Canada Lands Company)	58	58	13	45		45				
Crown purchase of Ottawa City Hall	72	72	36	36	36					
Matsqui Regional Health Centre—Bird Construction	44	44	1	43	17	13	13			
Alaska Highway	512	465	429	36	13	23				
Laurier-Taché Garage Repairs	48	48	10	38	11	7	10	10		
Library of Parliament—Renovations	78	78	10	68	33	20	15			
West Block Renovations	88	88	8	80	13	28	28	11		
Renovations to Parliament Hill	25	25	8	17	17					
Solicitor General—										
Correctional Service—										
Construction of Regional Health Centre Abbotsford, B.C.—Bird Construction Co.	44	44	1	43	16	16	11			
Subtotal	*22,264*	*8,678*	*5,036*	*3,642*	*1,307*	*1,117*	*510*	*347*	*220*	*141*
Consolidated Crown Corporation—										
National Capital Commission—										
Other Capital Projects	50	50	37	13	13					
VIA Rail Canada Inc.—										
Purchase of Locomotives—General Electric Corporation	78	78	8	70	70					
Total fixed assets	22,392	8,806	5,081	3,725	1,390	1,117	510	347	220	141
Purchases —										
Environment—										
Radiosondes and Batteries—Vaisala Inc.	13	13	3	10	3	3	4			
Health—										
Non-Insured Health Program for First Nations and Inuit people	46	46	13	33	9	9	9	6		
Industry—										
Canadian Space Agency—										
Mobile Servicing System—SPDM Development—MacDonald Dettwiler Space and Advanced Robotics Ltd.	173	173	158	15	15					
Radarsat-2 construction—MacDonald Dettwiler Ltd.	394	394	227	167	62	54	50	1		
Radarsat 1 operation—SED Systems	19	19		19	4	5	5	5		
Scientific activities MSS operations — MacDonald Dettwiler Space and Advanced Robotics Ltd.	72	72	19	53	36	17				
National Defence—										
Ammunition	33	33	12	21	9	2	10			
Military pilot training—Bombardier Inc.	324	291	265	26	26					
Peacock Inc.—NETE Integrated Services	130	32	7	25	12	13				
Air Canada—CC-150 Integrated Services	134	134	121	13	13					

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2001—*Continued*

(in millions of dollars)

					Outstanding commitments to be disbursed by March 31					
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	2002	2003	2004	2005	2006	2007 and subsequently
Frontec Logistics Corporation—North Warning System support	317	317	293	24	24					
Bombardier—NATO Flying Training Centre	3,164	2,634	216	2,418	134	137	141	142	144	1,720
Serco Ltd.—Goose Bay ASD	150	150	84	66	30	36				
Consolidated Automatic Test Equipment Support Facility—Harris Canada	200	200	31	169	17	25	26	27	27	47
IMP Group Ltd—Cormoran Integrated Services	139	139		139			24	33	34	48
Other purchases (DND)	692	678	298	380	207	88	29	13	8	35
Human Resources Development—										
Canada Student Financial Assistance Act										
Risk premium—Financial Institutions	393	393	333	60	29	20	11			
Service providers—Private Institutions	137	137	1	136	36	47	53			
Reprofiling of HRDC contribution for the Census—Statistics Canada	47	47	4	43	10	9	8	8	8	
Purchase of License fee and maintenance—Oracle Corporation Canada Inc.	36	13	13	[3]						
Public Works and Government Services—										
Brookfield LePage Johnson Controls Property Management Services										
Calgary, Alta.	24	24	14	10	5	5				
Winnipeg, Man.	37	37	23	14	7	7				
Québec West	137	104	63	41	23	18				
Québec East	63	47	28	19	11	8				
Ottawa, Ont. (NCA-1,2,and 3)	446	446	276	170	85	85				
Vancouver, B.C.	33	33	20	13	7	6				
Greater Toronto Area, Ont.	81	81	49	32	16	16				
Greater Ontario Area, Ont.	86	86	52	34	17	17				
Subtotal	*7,520*	*6,773*	*2,623*	*4,150*	*847*	*627*	*370*	*235*	*221*	*1,850*
Consolidated Crown Corporations—										
Canadian Broadcasting Corporation—										
Sports Rights	31	31	19	12	8	4				
National Hockey League	179	179	110	69	46	23				
I.O.C.—Olympics	240	240	59	181	23	14				144
Blue Jays Baseball	21	21	14	7[3]	7					
Canadian Football League	19	19	9	10	5	5				
Air Farce Productions	21	21		21	7	7	7			
Stentor—Network Services	67	67	48	19	9	10				
Profac Facility and Property Management	104	104	83	21	21					

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2001—*Continued*

(in millions of dollars)

					Outstanding commitments to be disbursed by March 31					
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	2002	2003	2004	2005	2006	2007 and subsequently
National Capital Commission—										
Employee take over, Minto, Profac & Lafleur Service Contract	34	34	10	24	12	6	5	1		
Subtotal	*716*	*716*	*352*	*364*	*138*	*69*	*12*	*1*		*144*
Total purchases	8,236	7,489	2,975	4,514	985	696	382	236	221	1,994
Total fixed assets and purchases	**30,628**	**16,295**	**8,056**	**8,239**	**2,375**	**1,813**	**892**	**583**	**441**	**2,135**
Operating leases—										
Environment—										
Lease of land Capilano Indian Reserve No. 5 Vancouver, B.C.	472	472	61	411	6	5	5	7	7	381
Supercomputer Hardware and Software Lease NEC Corporation	85	85	67	18	8	8	2			
Building Lease and operating costs — Carleton University, Ottawa	50	50		50		2	2	2	2	42
Foreign Affairs and International Trade—										
Mitsui Fudosan New York	52	52	8	44	3	3	3	3	3	29
Hong Kong Land Limited, Hong Kong	53	53	42	11	6	5				
Tower Plaza Associates New York	20	20	9	11	1	1	1	2	2	4
Privy Council—										
Chief Electoral Officer—										
IBM Canada Ltd. EDP Services	14	14	4	10	4	3	3			
National Defence—										
Société en Commandite Milican	176	176	27	149	5	5	5	5	5	124
Edmonton North Armoury— Axor Group Inc.	28	28	1	27	1	1	1	1	1	22
Public Works and Government Services—										
Jean Edmonds Towers, Ottawa	170	170	115	55	13	13	13	13	3	
300/330 Sparks Street, Ottawa	178	178	143	35	14	14	7			
200 Kent St., Ottawa	104	104	72	32	11	11	10			
344 Slater St., Ottawa	135	135	11	124	7	7	10	11	11	78
VIA Rail Station—Winnipeg	13	13	3	10	1	1	1	1	1	5
320 Queen Street, Ottawa	39	39	9	30	4	4	4	4	4	10
340 Laurier Street, Ottawa	56	56		56	6	6	6	6	6	26
Barclay Center, Calgary, Alberta Inc. (725844 Alberta)	36	36	9	27	4	4	4	4	4	7
Standard Life Assurance Co. Toronto	26	26	10	16	4	4	4	4		
Aon Inc. Peterborough, Ont.	24	24	11	13	1	1	1	1	1	8
Orlando Corporation, Mississauga, Ont.	43	43	2	41	5	5	5	5	5	16
The Exchange Tower Ltd., Toronto	28	28	4	24	6	6	6	6		
National Capital Commission 40 Elgin Street, Ottawa	13	13	2	11	1	1	1	1	1	6
Amon Corporation—25 Nicholas Street, Ottawa	22	22	4	18	2	2	2	2	2	8
The Cadillac Fairview Corporation— 191 Laurier Avenue, Ottawa	14	14	3	11	3	3	3	2		
1258898 Ontario Ltd.—400 Cumberland Street, Ottawa	26	26	1	25	1	1	1	1	1	20
800 Burrard Street, Vancouver	69	69		69			4	7	7	51

10 . 10 OTHER INFORMATION RELATED TO THE FINANCIAL STATEMENTS

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2001—*Concluded*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2002	2003	2004	2005	2006	2007 and subsequently
The Hi-Rise Group, Toronto	263	263		263			28	12	12	211
Solicitor General—										
Royal Canadian Mounted Police—										
Dispatch radio service—Manitoba Telephone Service (MTS) Mobility	59	59	19	40	6	6	6	6	6	10
Subtotal	*2,268*	*2,268*	*637*	*1,631*	*123*	*122*	*138*	*106*	*84*	*1,058*
Consolidated Crown Corporations—										
National Capital Commission—										
Chalmers Building 40 Elgin St., Ottawa	144	144	5	139	5	5	5	6	6	112
VIA Rail Canada Inc.—										
Central Station — Montreal	51	51	18	33	4	4	4	4	4	13
Union Station — Toronto	130	130	2	128	2	2	2	2	2	118
Trizechahn PVM Inc.—										
Office Space	84	84	71	13	5	2	1	1	1	3
Canadian Broadcasting Corporation—										
Satellite lease (Telesat)	216	216	6	210	15	15	15	14	14	137
Canadian Film Development Corporation—										
Office leases	12	12		12	3	2	1	1		5
International Development Research Centre—										
Office space lease	22	22	2	20	3	3	2	3	3	6
Office Maintenance Lease	18	18	1	17	2	2	3	3	3	4
Canada Council—										
Operating leases	11	11		11	3	3	2	1	1	1
National Gallery of Canada—										
Operating leases	12	12	2	10	1		1			8
National Museum of Science and Technology—										
Operating leases	11	9	2	7[3]	2	2	2	1		
Subtotal	*711*	*709*	*109*	*600*	*45*	*40*	*38*	*36*	*34*	*407*
Total operating leases	**2,979**	**2,977**	**746**	**2,231**	**168**	**162**	**176**	**142**	**118**	**1,465**
Grand total	**76,003**	**61,505**	**34,624**	**26,881**	**7,004**	**5,620**	**4,028**	**3,415**	**2,793**	**4,021**

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[1] The total shown under "Total estimated cost" is a cumulative total of amounts charged to budgetary appropriations since 1992, when particulars of this commitment were first reported in the *Public Accounts of Canada*, plus the outstanding commitment reported at fiscal year end.

[2] The total outstanding amount of this commitment which extends up to 40 years, cannot be determined with any degree of accuracy and hence estimates have been provided covering only the next five fiscal periods. The sum of these amounts ($8,589 million), should therefore not be interpreted as the total outstanding commitment at March 31, 2001.

[3] Particulars of this commitment, shown for continuity purposes, will not be reported in future years since it has either been retired in full or the outstanding obligation is now less than $10 million.

Capital Leases

Table 10.4 provides details of commitments under capital lease arrangements which form part of the summary in Note 12 to the audited financial statements in Section 1 of this volume. A capital lease is a lease that, transfers substantially all the benefits and risks incident to ownership of the asset to the lessee. Table 10.5 presents commitments under capital lease arrangements in order of maturity. Table 10.5a presents details of purchase options exercised during the year.

TABLE 10.4

COMMITMENTS UNDER CAPITAL LEASE ARRANGEMENTS

(in thousands of dollars)

							Balances at March 31, 2001			
Department and agency identification of capital lease	Inception date	Lease term in years	Fair value of leased property at inception date	Total estimated minimum lease payments, full term (excluding executory costs)	Final purchase option price included in total estimated minimum lease payment	Implicit interest rate (%)	Total estimated remaining minimum lease payments	*Less:* imputed interest, using the implicit interest rate	*Less:* executory costs	Net commitments under capital lease arrangements
Canadian Heritage—										
Greenwich Centre, Charlottetown (1)										
National Defence—										
Shawinigan Armoury	May 12, 1999	20	6,000	11,160		6.72(2)	10,107	4,360		5,747
Public Works and Government Services—										
Guy Favreau Building, Montréal	Jan 1, 1994	25	84,200	227,570	30,000	8.7(2)	170,274	92,210		78,064
240 Sparks St, Ottawa	Sept 1, 1977	35	63,700	213,500		9.2(2)	69,642	26,598		43,044
L'Esplanade Laurier, Ottawa	Oct 1, 1995	15	46,800	102,929	18,000	10.6(2)	71,260	30,532		40,728
Place du Centre, Hull	Feb 17, 1978	30	26,201	96,204	6,000	11.2(2)	26,433	9,333		17,100
Terrasses de la Chaudière, Hull	Jan 1, 1993	20	146,084	372,250	54,000	9.6(2)	244,173	116,152		128,021
Government of Canada Building, (GOCB), Cornwall	Dec 1, 1994	25	9,200	24,770		9.8(2)	18,496	10,014		8,482
Chatham (GOCB)	June 1, 1995	25	4,768	11,745		8.7(2)	8,979	4,617		4,362
Place Vincent Massey, Hull	Aug 1, 1996	15	21,000	50,860	15,725	10.5(2)	39,929	19,722		20,207
Canada Place, Edmonton(3)										
Louis Saint-Laurent, Hull	Nov 1, 1996	20	68,900	148,500	15,000	8.2(2)	118,621	55,565		63,056
Block 56, Vancouver	May 1, 1995	25	54,100	166,673		11.6(2)	127,227	76,240		50,987
OACI, Montreal	Dec 1, 1996	20	100,000	246,600	23,450	10.0(2)	198,230	104,802		93,428
			624,953	1,661,601	162,175		1,093,264	545,785		547,479
Consolidated Crown corporation—										
Canadian Broadcasting Corporation—										
Canadian Broadcasting Centre, 250 Front St. W.,Toronto	Oct 14, 1988	30	485,111	1,257,734		7.53(2)	875,529	498,644		376,885
Canadian Museum of Nature—										
National Heritage Building Aylmer, Quebec	Sept 30, 1996	35	35,040	122,500		9.88(2)	106,750	73,230		33,520
Total			1,151,104	3,052,995	162,175		2,085,650	1,122,019		963,631

(1) This item has been deleted for fiscal year 2000-2001 as it has since been determined that it did not meet the definition of a capital lease.

(2) Lessors'/Lessees' financing rate lease agreement is subject to change over term of lease.

(3) Purchase options exercised during the year (See Table 10.5A)

TABLE 10.5

COMMITMENTS UNDER CAPITAL LEASE ARRANGEMENTS IN ORDER OF MATURITY

(in thousands of dollars)

Department and agency	Payments due in											
	2002	2003	2004	2005	2006	2007 to 2011	2012 to 2016	2017 to 2021	2022 to 2026	2027 to 2031	2032 to 2036	Total
National Defence—												
Remaining payments	558	558	558	558	558	2,790	2,790	1,737				10,107
Imputed interest	387	375	362	349	335	1,431	908	213				4,360
Net commitments	171	183	196	209	223	1,359	1,882	1,524				5,747
Public Works and Government Services—												
Remaining payments	66,675	66,675	66,675	66,675	66,675	359,924	267,290	132,675				1,093,264
Imputed interest	52,345	50,889	49,286	47,517	45,570	189,335	93,301	17,542				545,785
Net commitments	14,330	15,786	17,389	19,158	21,105	170,589	173,989	115,133				547,479
Canadian Broadcasting Corporation—												
Remaining payments	33,039	33,039	33,039	33,039	33,039	165,194	165,194	165,194	165,194	49,558		875,529
Imputed interest	28,292	27,928	27,536	27,113	26,659	125,156	107,252	81,343	43,852	3,513		498,644
Net commitments	4,747	5,111	5,503	5,926	6,380	40,038	57,942	83,851	121,342	46,045		376,885
Canadian Museum of Nature—												
Remaining payments	3,500	3,500	3,500	3,500	3,500	17,500	17,500	17,500	17,500	17,500	1,750	106,750
Imputed interest	3,321	3,302	3,281	3,259	3,233	15,689	14,531	12,632	9,519	4,413	50	73,230
Net commitments	179	198	219	241	267	1,811	2,969	4,868	7,981	13,087	1,700	33,520
Summary—												
Remaining payments	103,772	103,772	103,772	103,772	103,772	545,408	452,774	317,106	182,694	67,058	1,750	2,085,650
Imputed interest	84,345	82,494	80,465	78,238	75,797	331,611	215,992	111,730	53,371	7,926	50	1,122,019
Net commitments	19,427	21,278	23,307	25,534	27,975	213,797	236,782	205,376	129,323	59,132	1,700	963,631

TABLE 10.5a

CAPITAL LEASES-PURCHASE OPTION EXERCISED DURING THE YEAR

(in thousands of dollars)

Department and agency identification of capital lease	Original lease plan				Values upon exercice of purchase option					
	Total minimum lease payments, including bargain purchase option	implicit interest	executory costs	Net commitments	Total minimum lease payments including purchase option exercised	Implicit interest	Net minimum lease payments	Executory costs	Purchase option exercised	Marker or appropriate value of acquisition
Public Works and Government Services—										
Canada Place, Edmonton	192,203	93,752	Nil	98,451	115,483	17,032	98,451	Nil	98,826	N/A
Total	192,203	93,752		98,451	115,483	17,032	98,451		98,826	

International Organizations

Table 10.6 summarizes commitments made to international organizations which are also summarized in Note 12 to the audited financial statements in Section 1 of this volume. These commitments relate to agreements with international organizations and other sovereign nations, which stipulate that the Government will disburse funds in future years for loans, advances and paid-in share. Some of these disbursements will be in the form of budgetary payments, while others will be non-budgetary. Additional information on these commitments is provided in Table 10.9 and in Note 12 to the audited financial statements in Section 1 of this volume.

TABLE 10.6

INTERNATIONAL ORGANIZATIONS COMMITMENT SUMMARY

(in millions of dollars)

	Undisbursed loans and advances	Future paid-in share capital	Total
Non-budgetary share capital and loans	453	126	579
Budgetary loans and advances	459		459
Total	912	126	1,038

Insurance Programs of Agent Enterprise Crown Corporations

Three Crown corporations currently operate insurance programs as agents of Her Majesty. An insurance program is a program where the insured, an outside party, pays an insurance fee which is credited to an insurance fund or provision operated by the corporation. The amount of the fee is based on the estimated amount of insurance fund or provision needed to meet future claims. Insurance programs operated by private corporations such as employee group insurance, dental plans, etc., are not included in this definition.

The insurance programs are intended to operate on a self-sustaining basis but in recent years, the Deposit Insurance Fund administered by the Canada Deposit Insurance Corporation has required funding from the Government to meet obligations.

Information presented below has not been audited since the information presented therein is derived from interim financial statements. Additional financial information relating to these corporations may be found in the "*President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*".

In Table 10.7, a minus "–" sign preceding the amount reported indicates a fund deficit, an expense recovery or adjustment, or a decrease or loss during the year. Information contained in this table is summarized in Note 13 to the financial statement of the Government in Section 1 of this volume.

TABLE 10.7

SUMMARY OF INSURANCE PROGRAMS OF AGENT ENTERPRISE CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2001

(in millions of dollars)

	Canada Deposit Insurance Corporation(1)		Canada Mortgage and Housing Corporation(2)(6)				Export Development Corporation(3)(4)	
			Mortgage Insurance Fund		Mortgage-Backed Securities Guarantee Fund			
	2000-2001	1999-2000	2000-2001	1999-2000	2000-2001	1999-2000	2000-2001	1999-2000
Insurance in force as at reporting date	339,479	327,037	200,700	189,400	34,217	27,709	11,225	11,100
Opening balance of Fund/Allowance	298	27	525	196	58	47	(3)	(3)
Revenues for the period—								
Premiums and fees	140	135	657	589	15	12	133	128
Investment income	35	32	259	241	8	6		
Other revenues	21	3	47	49	2	2		
Total revenues	196	170	963	879	25	20	133	128
Expenses for the period—								
Loss on/provision for claims	–13	–5	351	313			153	140
Interest on loans			–43	–89		2		
Administrative and tax	21	17	228	302	11	7		
Funds returned to Government		1	29	24	2			
Other expenses	31		27				–22(4)	–15(4)
Total expenses	39	13	592	550	13	9	131	125
Net income/loss (-) for the period—	157	157	371	329	12	11	2	3
Closing balance of Fund/Allowance	455	184	896	525	70	58	(3)	(3)
Net claims during the period (5)	62	35	335	384	*	*	42	120
Five year average of net claims paid	4	10	315	338	*	*	59	50

* Not applicable.

(1) The Canada Deposit Insurance (CDIC) provides insurance on deposits placed with member banks and trust and loan companies for up to $60,000 per depositor, per institution. The Corporation is funded by premiums assessed against its member institutions.

(2) Canada Mortgage and Housing Corporation (CMHC) administers three funds of which the Mortgage Insurance Fund (MIF) and the Mortgage-Backed Securities Guarantee Fund are active. The MIF provides insurance for a fee, to private sector lending institutions to cover mortgage lending on Canadian housing. Besides establishing a framework of confidence for mortgage lending by private institutions, the Fund facilitates an adequate supply of mortgage funds by reducing the risk to lenders and by encouraging the secondary market trading of mortgages, to make housing more accessible for Canadians. An actuarial study of the MIF as of September 30, 2000 disclosed that the Fund had a surplus of $601 million. The Mortgage-Backed Securities (MBS) program was implemented in 1987. For a fee paid by approved financial institutions, CMHC and ultimately the Government guarantee timely payment of principal and interest to MBS investors who participate in a pool of MIF insured first residential mortgages which have been repackaged by the financial institution into investments of $5,000 denominations. Since 1984, the Corporation has also operated the Mortgage Rate Protection Program (MRPP). As premiums collected by CMHC for the Program are remitted directly to the Consolidated Revenue Fund (CRF) and obligations of the MRPP are ultimately payable from the CRF, the Mortgage Rate Protection Program does not meet the definition of a Crown corporation insurance plan as defined above. In return for payment of a premium, CMHC will reimburse homeowners 75 percent of any increase in monthly mortgage payments, above a deductible, due to higher interest rates at the time of mortgage renewal. As recent mortgage interest rates have been relatively stable, the Program is not widely utilized and loans covered by the Program at March 31, 2001 amounted to only $739,000 ($879,000) at March 31, 2000). Because of the nature of the Program, it is not possible to estimate the amounts, if any, that might be payable at some future date.

(3) The Export Development Corporation provides export and foreign investment insurance to Canadian businesses to facilitate and develop export trade. The insurance program has been adequate to provide for the full cost of claims experienced to date and for the cost of future claims established based on previous claims experience. The corporation does not maintain a separate fund for its insurance program and therefore the balance of the fund is not available. The corporation maintains an allowance for claims on insurance which is based on an actuarial review of net loss experience and potential net losses. The balance of the allowance is $465 million ($353 million in 2000). Comparative figures have been restated to conform to the current year's presentation.

(4) For the Export Development Corporation, other expenses represent the foreign exchange gain or loss or loss on the allowance for claims.

(5) Refers to the difference between claims and amounts received from sales of related assets and other recoveries.

(6) The opening balance for the Mortgage Insurance Fund and the Mortgage-Backed Securities Guarantees Fund have been restated for Fiscal Year 1999-2000 to reflect an accounting policy change relating to the amortization and deferral of Gain/Loss over the life of the original investment.

Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. A contingent liability is recorded as an actual liability when it becomes likely that a payment will be made and the amount of that payment may be reasonably and reliably estimated.

For the purpose of reporting contingent liabilities, the Government of Canada is defined as all organizations which are accountable for the administration of their affairs and resources either to a Minister of the Government or directly to Parliament, and which are owned or controlled by the Government. Except for enterprise Crown corporations and other government business enterprises, all Government organizations are accounted for in the financial statements by consolidation. Enterprise Crown corporations and other government business enterprises are accounted for by the cost method and are defined to be those corporate organizations that sell goods and services to individuals and non-government organizations as their principal activity, and are not appropriation-dependent.

The contingent liabilities of consolidated Crown corporations are included with those of the Government in Table 10.8 but in summary form only. For further details of contingent liabilities of consolidated Crown corporations, refer to Table 4.3—"Contingent Liabilities of Consolidated Crown Corporations". Particulars of contingent liabilities of enterprise Crown corporations and other government business enterprises are not consolidated with those of the Government but details of these contingencies may be found in Table 9.9—"Contingent Liabilities of Enterprise Crown Corporations and other Government business enterprises". However, in accordance with section 54 of the *Financial Administration Act*, the repayment of all money borrowed on behalf of the Crown is payable out of the Consolidated Revenue Fund and constitute potential obligations of the Government. Therefore, the borrowings of agent enterprise Crown corporations and other government business enterprises are reported with the contingent liabilities of the Government. Three agent enterprise Crown corporations also operate insurance programs. Information regarding these insurance programs can be found in Table 10.7 of this section.

The contingent liabilities of the Government include guarantees by the Government for borrowings by non-agent Crown corporations and other government business enterprises made from the private sector. In other cases, the Government has agreed to guarantee loans made by agent enterprise Crown corporations to Indians for on-reserve housing. As well, the Government has also guaranteed collectively or specifically the loans of certain individuals and companies that they obtained from financial institutions in the private sector. The contingent liabilities of the Government also include potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items. Also included, are contingent liabilities related to present and future callable share capital for international organizations. These contingent liabilities may result in non-budgetary future payments.

Contingent liabilities other than loan guarantees and borrowings of agent enterprise Crown corporations and other government business enterprises, are recorded in the accounts when it becomes likely that a payment will be made and the amount of that payment can be reasonably and reliably estimated. Losses on loan guarantees are recorded in the accounts through a valuation allowance calculation when it is likely that a payment will be made to honor a guarantee and where the amount of the anticipated loss can be reasonably estimated. The amount of the allowance is determined by taking into consideration the nature of the loan guarantee, loss experience and the use of other measurement techniques. Borrowings of agent enterprise Crown corporations and other government business enterprises are recorded as liabilities through a valuation allowance for the portion not expected to be repaid directly by these corporations.

The following table is summarized in Note 14 to the financial statements of the Government in Section 1 of this volume.

TABLE 10.8

STATEMENT OF CONTINGENT LIABILITIES AS AT MARCH 31, 2001

	Authorized limit (where applicable)(1)	Contingent liability
	$	$
GUARANTEES BY THE GOVERNMENT OF		
Borrowings by enterprise Crown corporations which are agents of Her Majesty		41,400,180,000(3)
Borrowings by other government business enterprises		7,345,234,000(4)
Borrowings by other than enterprise Crown corporations		
From agents		
Loans to Indians by the Canada Mortgage and Housing Corporation and the Farm Credit Corporation, for on-reserve housing	1,700,000,000(7)	311,729,732(5)
From other than agents		
Guarantee programs of the Government		
Canada Student Loans Act	10,781,963,150	1,064,072,690
Small Business Loans Act	2,948,886,699	1,282,158,732
Farm Improvement Loans Act and Farm Improvement and Marketing Cooperatives Loans Act	3,000,000,000	302,220,355
Advance Payments for Crops Act	1,900,000,000	260,561,079
Gurarantees according to the Spring Credit Advance Program	1,000,000,000	7,656,118
Atlantic Enterprise Program		6,336,566(6)
Enterprise development program	1,200,000,000	5,919,521
Fisheries Improvement Loans Act	46,595	46,595
Loans to Indians by approved lenders for on-reserve housing		937,125,932(5)
Financial obligations incurred by air carriers regarding purchase of The de Havilland Aircraft of Canada, Limited DHC7 and DHC8 aircraft	1,019,075,000	310,714,245
Indian economic development	60,000,000(8)	2,522,848(5)
Aboriginal Economic Program		4,613,000
Time Air (1982) Ltd	10,000,000	792,082
	21,919,971,444	*4,184,739,763*
Other explicit loan guarantees		
Loans with respect to the *Hibernia Development Project Act*	1,660,000,000	154,900,000
Loans to NewGrade Energy Inc to finance construction of a heavy oil upgrader	275,000,000	122,564,987(9)
Loan by First Union Commercial Corporation to Air Canada for purchase of aircraft	70,933,500	63,997,780
Loans to Government of Romania	27,000,000	24,000,000
Loans to Government of Bulgaria	11,000,000	11,000,000
Loans to Ridley Terminals Inc. for operating and capital purposes	101,000,000	64,000,000
Loan to Laurentian Pitolage Authority	4,000,000	710,109
	2,148,933,500	*441,172,876*
Insurance programs of the Government		
Accounts administered for the Government by the Export Development Corporation—Insurance and related guarantees	13,000,000,000(10)	1,747,181,167
Insurance against accidents at nuclear installations under the *Nuclear Liability Act*(11)	1,050,000,000	589,448,079
	14,050,000,000	*2,336,629,246*

TABLE 10.8

STATEMENT OF CONTINGENT LIABILITIES AS AT MARCH 31, 2001—*Concluded*

	Authorized limit (where applicable)(1)	Contingent liability
	$	$
Other explicit guarantees		
Guarantees under Section 19 of the *Canadian Wheat Board Act*		(12)
Guarantees under the *Prairie Grain Advance Payments Act*	*1,900,000,000*	*321,100,000*
Guarantees to holders of mortgages insured by the Mortgage Insurance Company of Canada and GE Capital Mortgage Insurance Co. (Canada)		234,849,859
Guarantees under the *Agricultural Marketing Programs Act*		23,522,543
	1,900,000,000	*579,472,402*
Total gross guarantees	41,718,904,944	56,599,158,019
Less: allowance for losses		3,951,000,000
Net exposure under guarantees		52,648,158,019
INTERNATIONAL ORGANIZATIONS		19,477,448,884 (13)
CLAIMS AND PENDING AND THREATENED LITIGATION		44,542,009,413 (2)
COMPREHENSIVE NATIVE LAND CLAIMS		833,000,000 (14)
Subtotal		117,500,616,316
CONTINGENT LIABILITIES OF CONSOLIDATED CROWN CORPORATIONS		68,601,000
TOTAL(15)		117,569,217,316

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(1) The authorized limits indicated in the above statement represent the aggregate total of various types of authorities of Government bodies as stipulated in legislation, legal agreements or other documents that may be in force at any one time.

(2) Contingencies reported here include those items where it is unlikely or not determinable that a future event will confirm that a liability exists at the date of the financial statements. The amount included for each contingency is the estimated possible loss or where the loss could not be estimated, the face amount of a claim may be used. The Government is confident that any ultimate settlement on these contingent liabilities will be for amounts significantly lower than those being disclosed. As explained in note 14 to the financial statements of the Government in Section 1 of this volume, the total contingency related to outstanding claims is not determinable. An allowance has been recorded in the financial statements for those contingencies where it is likely that a future event will confirm that a liability exists at the date of the balance sheet.

(3) For details, see Table 9.6 in the previous section of this volume.

(4) For details, see Table 9.7 in the previous section of this volume.

(5) The contingent liability amounts related to guaranteed loans for On-Reserve Housing include $311,266,135 of undisbursed commitment by CMHC and other approved lenders for loans to be advanced by CMHC and the other approved lenders. As well, the contingent liability related to guaranteed loans for Indian Economic Development includes $2,869,559 of undisbursed commitment to borrowers for IEDG loans, for loans that will be advanced by lenders. These remaining loan advances will be made to the borrowers on the basis of progress made on the project for which they were approved.

(6) The Atlantic Enterprise Program offers loan insurance on new term loans for the establishment, expansion or modernization of commercial operations in eligible sectors in the Atlantic provinces where the Program is administered by the Atlantic Canada Opportunities Agency ($5,476,200 as at March 31, 2001) and in the Gaspé Peninsula and Magdalene Islands of Quebec where administration of the Program is the responsibility of the Economic Development Agency of Canada for the Regions of Quebec ($774,560 as at March 31, 2001). The Department of Industry has responsibility for all capital projects in excess of $20 million in the Atlantic provinces ($85,806 as at March 31, 2001).

(7) Department of Indian and Northern Affairs authorized a limit of $1.7 billion by Parliament (as shown above), to issue guarantees on loans made by the Canada Mortgage and Housing Corporation and other approved lenders, for housing purposes, and to issue guarantees on loans made by the Farm Credit Corporation for farming purposes.

(8) The maximum aggregate amount that may be paid out of the Consolidated Revenue Fund and/or outstanding as a contingent liability in the current and subsequent years in respect of all guarantees authorized under Vote L53b shall be $60,000,000. As at March 31, 2001, $27,011,751 had been disbursed in cumulative defaults as well there were outstanding contingent liabilities totaling $2,522,848 leaving a free balance of $30,465,401 available to issue further guarantees.

(9) Should the borrower default on this obligation, the Government of Canada would be liable for payment but would be, in turn, indemnified by the Province of Saskatchewan.

(10) The *Export Development Act* specifies that Export Development Corporation (EDC) may enter into contracts of insurance, re-insurance, related guarantees, financing and other agreements up to the authorized limit of $13 billion. In total, EDC has $5.0 billion outstanding against this limit, consisting of $1.7 billion in contingent liabilities, $2.7 billion in financing, $500 million in undisbursed loan guarantees and $100 million in undisbursed loan commitments.

(11) There have been no claims under the *Nuclear Liability Act* since its inception in 1970.

(12) The Government has guaranteed payment of present and future liabilities, indebtedness, or other obligations of the Canadian Wheat Board arising from default by sovereign purchasers of grain on credit under the Credit Grain Sales Program. At March 31, 2001, date of most recent available information, approximately $7.3 billion was recorded as a receivable on the books of the Board for such sales. There is no residual contingency (receivables less borrowings) to the government at March 31, 2001.

(13) The Government has contingent liabilities for callable share capital and future callable share capital related to shares in certain international organizations. Refer to Table 10.9 for further detail.

(14) Relates to 70 comprehensive native land claims under negotiation, accepted for negotiation or under review. The estimated liability is derived from 13 cases which have progressed to a point where quantification is possible. The remaining 57 cases have not yet been quantified.

(15) Contingent gains. A contingent gain is a potential gain or possible recovery that may become an actuality when one or more future events occur or fail to occur. Five departments reported contingent gains as at March 31, 2001 totaling approximately $156 million.

International Organizations

Table 10.9 summarizes the contingent liabilities and commitments for international organizations according to whether they would result in the disbursement of funds for non-budgetary share capital and loans, or for budgetary loans and advances. Non-budgetary share capital and loans are considered to be assets of the Government, whereas budgetary loans and advances are considered to be transfer payments to the organizations or countries involved.

Within contingent liabilities, callable share capital represents the portion of Canada's capital subscriptions that has not yet been paid-in. Callable capital is subject to call by offshore banks in the event that they were unable to meet their obligations. Future callable share capital consists of callable share capital related to subscriptions that Canada has made a commitment to purchase in future.

Commitments reported in this table include loans and advances to international organizations and developing countries, which Canada has agreed to disburse in the future. Future paid-in share capital represents commitments made by Canada for future purchases of non-budgetary share capital in international organizations. The amounts reported in Table 10.9 as undisbursed loans and advances and as future paid-in share capital exclude notes that have been issued and that are still unpaid as at March 31, 2001.

Table 10.9 provides additional information on contingent liabilities for international organizations that are summarized in Table 10.8 and contractual commitments for international organizations that are summarized in Table 10.6. Information contained in this table is also summarized in Notes 12 and 14 to the financial statements which are included in Section 1 of this volume.

TABLE 10.9
INTERNATIONAL ORGANIZATIONS
CONTINGENT LIABILITIES AND COMMITMENTS

(in millions of dollars)

	Contingent liabilities[1]				Commitments[1]		
	Callable share capital	Future callable share capital	Lines of credit	Total	Undisbursed loans and advances	Future paid-in share capital	Total
NON-BUDGETARY SHARE CAPITAL AND LOANS—							
African Development Bank	1,264			1,264		31	31
Asian Development Bank	3,014			3,014			
Caribbean Development Bank	77			77			
Inter-American Development Bank	6,094			6,094			
International Bank for Reconstruction and Development (World Bank)	7,990			7,990			
Multilateral Investment Guarantee Agency	72			72			
European Bank for Reconstruction and Development	966			966		95	95
International Monetary Fund					361		361
Developing countries—Canada Account					92		92
Subtotal	19,477			19,477	453	126	579
BUDGETARY LOANS AND ADVANCES—							
African Development Bank					118		118
Asian Development Bank					[2]		
Caribbean Development Bank—Special					[2]		
Inter-American Development Fund					[2]		
International Development Association					202		202
International Fund for Agricultural Development					8[2]		8
International Monetary Fund					42		42
Montreal Protocol Fund					[2]		
GEF Trust Fund					55		55
Developing countries—Canada Account					34		34
Subtotal					459		459
Total	19,477			19,477	912	126	1,038

[1] Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2001 (1$US = $1.5763 Cdn; 1SDR = $1.98716 Cdn).

[2] These amounts represent, in certain cases, notes payable to be issued in future years.

Note : Canada has agreed to lend the Enhanced Structural Adjustment Facility special drawing rights (SDR) 700 million of which SDR 518 million has been lent, and to subsidize the interest rate on the loan through a grant of approximately SDR 190 million, of which SDR 168.9 million has been paid-in.

SECTION 11

2000-2001

PUBLIC ACCOUNTS OF CANADA

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Government of Canada Gouvernement du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2001

Volume II

Part I

Details of Expenditures and Revenues

Canada

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VOLUME II (PART I)

2000-2001

PUBLIC ACCOUNTS OF CANADA

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INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the Accounts of Canada and from more detailed records maintained in departments and agencies. The Accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in two volumes. **Volume I** presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

Part I is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Certain tables and statements in **Part I**

display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

- **Source of Authorities**
    - *Available from previous years*
      Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items represent revolving funds, proceeds from the disposal of surplus Crown assets or loans authorities. These amounts are available for spending without further approval from Parliament.
    - *Main and Supplementary Estimates*
      Include:
        - spending authorities requested in the Estimates;
        - forecasts included in the Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.
    - *Adjustments, warrants and transfers*
      Include:
        - transfers from or to other ministries such as Treasury Board Votes 5, 10 and 15 or changes in ministry responsibility;
        - authorities granted by Governor General's special warrants;
        - transfers within the ministry from one vote to another (under Parliamentary authority), or between transfer payments;
        - changes to statutory amounts due to adjustments of spending forecasts included in the Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;
        - amounts of previous years' overexpenditures paid or settled in the current year.
        - proceeds from the disposal of surplus Crown assets.
    - *Total available for use*
      Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).
- **Disposition of Authorities**
    - *Used in the current year*
      Amounts spent in the current year (net of actual revenues and receipts available for spending).
    - *Lapsed (variance under)*
      Unused spending authorities which cannot be carried forward to a subsequent year.
    - *Overexpended (variance over)*
      Excess of spending over authorities granted.
    - *Available for use in subsequent years*
      Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.

- *Used in the previous year*
  Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities or transfer payments that no longer exist in the current year, the related total net expenditures of the previous year are reported as a single amount in line with the notation "Appropriations (items) not required for the current year".

The content of Part I is summarized as follows:

(a) Summary Tables (Section 1)

Section 1 includes the following tables which provide summaries of the financial operations contained in the ministerial sections:

Table 1	presents the revenues and expenditures on both a gross and net basis
Table 2	presents expenditures by type for each ministry
Table 2a	reconciles Table 2 with Table 1
Table 2b	presents details by ministry of the other transfer payments
Table 2c	presents details of the other program expenditures of other ministries
Table 3	presents expenditures by standard object for each ministry
Table 3a	reconciles Table 3 with Table 1
Table 4	presents revenues by main classification for each ministry
Table 4a	reconciles Table 4 with Table 1
Table 5	presents the source and disposition of budgetary authorities by ministry
Table 6	presents the source and disposition of non-budgetary authorities by ministry
Table 7	presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory)

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all authorities available from previous years, of all non-lapsing authorities granted/repealed in the current year, and of all authorities for the spending of proceeds from the disposal of surplus Crown assets.

(b) Ministerial Sections (Sections 2 to 24)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and business line descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*
  This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes and by Governor General's special warrants.

- *Programs by Business Line*
  This statement displays by program the total authorities available for use and the authorities used in the current year for each business line under each type of expenditure (operating, capital, transfer payments and non-budgetary).

- *Transfer Payments*
  This statement displays by program the source and disposition of authorities for each transfer payment.

- *Details of Respendable Amounts*
  This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenues*
  This statement displays by program the nature of revenues under each main classification of revenues.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceding statement and then to the Summary Tables in Section 1. In this way:

- data in the *Transfer Payments* statement can be traced to the *Programs by Business Line* statement which can in turn be traced to the *Ministry Summary* (of source and disposition of authorities) statement. Data in the *Ministry Summary* statement can be traced to the *Summary Tables* (Tables 5, 6 and 7) in Section 1.

- data in the *Details of Respendable Amounts* statement can be traced to the *Programs by Business Line* statement and also to *Summary Table 3* in Section 1.

- data in the *Revenues* statement can be traced to *Summary Table 4* in Section 1.

SECTION 1

2000-2001

PUBLIC ACCOUNTS OF CANADA

Summary Tables

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TABLE 1

Statement of Revenues and Expenditures

Table 1 presents revenues and expenditures on both a gross and net basis. In addition, detailed information is provided in Volume I, Section 3 of the *Public Accounts of Canada.*

(in thousands of dollars)

REVENUES	Gross	Net
TAX REVENUES—		
Income tax—		
Personal	88,527,648	82,305,147
Corporation	28,211,551	28,211,551
Other income tax revenues	4,312,234	4,312,234
	121,051,433	*114,828,932*
Employment insurance premiums	18,731,695	18,731,695
Other taxes and duties—		
Goods and services tax	27,891,044	24,989,336
Energy taxes—		
Excise tax—Gasoline	4,306,973	4,306,973
Excise tax—Aviation gasoline and diesel fuel	498,311	498,311
Customs import duties	2,807,187	2,807,187
Other excise taxes and duties—		
Excise duties	3,476,804	3,476,804
Miscellaneous excise taxes and duties	37,236	37,236
	39,017,555	*36,115,847*
TOTAL TAX REVENUES	**178,800,683**	**169,676,474**
NON-TAX REVENUES—		
Return on investments	6,205,046	6,143,416
Other non-tax revenues—		
Refunds of previous years' expenditures	591,655	591,637
Sales of goods and services—		
Rights and privileges	1,563,989	571,534
Lease and use of public properties	409,851	27,308
Services of a regulatory nature	303,582	37,913
Services of a non-regulatory nature	252,174	59,221
Sales of goods and information products	221,957	54,186
Other fees and charges	616,679	531,460
Proceeds from the disposal of surplus Crown assets	110,999	110,999
Domestic coinage	182,279	182,279
Miscellaneous non-tax revenues	3,092,148	604,029
	7,345,313	*2,770,566*
TOTAL NON-TAX REVENUES	**13,550,359**	**8,913,982**
TOTAL REVENUES	**192,351,042**	**178,590,456**

EXPENDITURES	Gross	Net
Transfer Payments—		
Old age security benefits, guaranteed income supplement and spouse's allowance	23,667,442	24,255,909
Employment insurance benefits	11,443,823	11,443,823
Canada health and social transfer	13,500,000	13,500,000
Fiscal arrangements	12,466,765	12,466,765
Canada Assistance Plan	...	...
Alternative payments for standing programs	(2,459,495)	(2,459,495)
Other	216,943	216,943
Canada child tax benefits	6,810,968	...
Other transfer payments	26,404,575	23,502,867
Total Transfer Payments	**92,051,021**	**82,926,812**
Crown Corporation Expenditures	**4,665,306**	**2,902,584**
Other Program Expenditures—		
Canada Customs and Revenue Agency	2,829,271	2,779,561
Fisheries and Oceans	1,319,381	1,274,554
Foreign Affairs and International Trade	1,462,008	1,369,297
Health	1,460,626	1,427,272
Human Resources Development	2,118,507	1,721,040
Industry	2,093,172	1,958,345
National Defence	10,135,177	9,696,893
Public Works and Government Services	2,304,496	2,132,791
Solicitor General	3,881,435	3,012,651
Other ministries	8,788,432	8,146,446
Total Other Program Expenditures	**36,392,505**	**33,518,850**
Total Program Expenditures	**133,108,832**	**119,348,246**
Public Debt Charges	**42,094,509**	**42,094,509**
TOTAL EXPENDITURES	**175,203,341**	**161,442,755**
(SURPLUS) / DEFICIT	**(17,147,701)**	**(17,147,701)**

TABLE 2

Ministerial Expenditures by Type

Table 2 presents the net expenditures by type for each ministry. The "Total expenditures" column presents the total net expenditures reported for each ministry in the ministerial sections of this volume.

Table 2a reconciles total net ministerial expenditures with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume I.

(in thousands of dollars)

		Transfer payments (1)											
Section	Department or agency	Old age security benefits (2)	Employment insurance benefits	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support	Alternative payments for standing programs	Other	Total transfer payments	Other program expenditures (3)	Total expenditures
2	**Agriculture and Agri-Food**												
	Department	...	...	...	...	...	...	...	...	1,806,180	1,806,180	556,527	2,362,707
	Canadian Dairy Commission	...	...	...	...	...	...	...	...		...	2,955	2,955
	Canadian Food Inspection Agency	...	...	...	...	...	...	...	...	15,775	15,775	334,505	350,280
	Canadian Grain Commission	...	...	...	...	...	...	...	...	1	1	17,913	17,914
	Farm Credit Corporation	...	...	...	...	...	...	...	...	...	...	2,000	2,000
	Total Ministry	...	...	...	...	...	...	...	...	**1,821,956**	**1,821,956**	**913,900**	**2,735,856**
3	**Canada Customs and Revenue Agency**	...	...	...	...	...	...	...	...	**221,642**	**221,642**	**4,339,079**	**4,560,721**
4	**Canadian Heritage**												
	Department	...	...	...	...	...	...	...	...	768,543	768,543	209,315	977,858
	Canada Council	...	...	...	...	...	...	...	...	...	...	127,430	127,430
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	902,074	902,074
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	...	92,745	92,745
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	52,120	52,120
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	24,184	24,184
	Canadian Radio-television and Telecommunications Commission	...	...	...	...	...	...	...	...	...	...	9,378	9,378
	National Archives of Canada	...	...	...	...	...	...	...	...	2,465	2,465	50,570	53,035
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	24,837	24,837
	National Battlefields Commission	...	...	...	...	...	...	...	...	...	...	12,301	12,301
	National Capital Commission	...	...	...	...	...	...	...	...	...	...	97,484	97,484
	National Film Board	...	...	...	...	...	...	...	...	235	235	62,780	63,015
	National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	36,459	36,459
	National Library	...	...	...	...	...	...	...	...	29	29	37,269	37,298
	National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	...	23,849	23,849
	Parks Canada Agency	...	...	...	...	...	...	...	...	4,209	4,209	432,779	436,988
	Public Service Commission	...	...	...	...	...	...	...	...	...	...	132,351	132,351
	Status of Women — Office of the Co-ordinator	...	...	...	...	...	...	...	...	9,250	9,250	10,912	20,162
	Total Ministry	...	...	...	...	...	...	...	...	**784,731**	**784,731**	**2,338,837**	**3,123,568**

5	**Citizenship and Immigration**												
	Department	...	...	...	...	...	...	...	...	366,361	366,361	537,258	903,619
	Immigration and Refugee Board of Canada	...	...	...	...	...	...	...	...	...	...	98,117	98,117
	Total Ministry	...	...	...	...	...	...	...	...	**366,361**	**366,361**	**635,375**	**1,001,736**
6	**Environment**												
	Department	...	...	...	...	...	...	...	...	64,152	64,152	575,907	640,059
	Canadian Environmental Assessment Agency	...	...	...	...	...	...	...	...	471	471	10,915	11,386
	Total Ministry	...	...	...	...	...	...	...	...	**64,623**	**64,623**	**586,822**	**651,445**
7	**Finance**												
	Department	...	...	16,000,000	11,924,765	...	...	...	(2,459,495)	2,139,568	27,604,838	46,662,435	74,267,273
	Auditor General	...	...	...	...	...	...	...	...	378	378	58,198	58,576
	Canadian International Trade Tribunal	...	...	...	...	...	...	...	...	...	...	8,771	8,771
	Financial Transactions and Report Analysis of Canada	...	...	...	...	...	...	...	...	...	...	16,664	16,664
	Office of the Superintendent of Financial Institutions	...	...	...	...	...	...	...	...	...	...	(9,541)	(9,541)
	Total Ministry	...	...	**16,000,000**	**11,924,765**	...	...	...	**(2,459,495)**	**2,139,946**	**27,605,216**	**46,736,527**	**74,341,743**
8	**Fisheries and Oceans**	...	...	...	...	...	...	...	...	**240,100**	**240,100**	**1,287,773**	**1,527,873**
9	**Foreign Affairs and International Trade**												
	Department	...	...	...	...	...	...	...	...	377,196	377,196	1,177,718	1,554,914
	Canadian Commercial Corporation	...	...	...	...	...	...	...	...	...	...	13,885	13,885
	Canadian International Development Agency	...	...	...	...	...	...	...	...	1,980,530	1,980,530	160,068	2,140,598
	Export Development Corporation	...	...	...	...	...	...	...	...	...	...	27,641	27,641
	International Development Research Centre	...	...	...	...	...	...	...	...	...	...	88,570	88,570
	International Joint Commission	...	...	...	...	...	...	...	...	...	...	5,444	5,444
	NAFTA Secretariat, Canadian Section	...	...	...	...	...	...	...	...	...	...	1,777	1,777
	Northern Pipeline Agency	...	...	...	...	...	...	...	...	...	...	123	123
	Total Ministry	...	...	...	...	...	...	...	...	**2,357,726**	**2,357,726**	**1,475,226**	**3,832,952**
10	**Governor General**	...	...	...	...	...	...	...	...	**313**	**313**	**15,656**	**15,969**
11	**Health**												
	Department	...	...	...	...	(57)	...	...	...	931,741	931,684	1,388,855	2,320,539
	Hazardous Materials Information Review Commission	...	...	...	...	...	...	...	...	...	...	2,231	2,231
	Canadian Institutes of Health Research	...	...	...	...	...	...	...	...	369,834	369,834	20,201	390,035
	Patented Medicine Prices Review Board	...	...	...	...	...	...	...	...	...	...	3,998	3,998
	Total Ministry	...	...	...	...	**(57)**	...	...	...	**1,301,575**	**1,301,518**	**1,415,285**	**2,716,803**
12	**Human Resources Development**												
	Department	24,258,521	...	...	...	...	...	...	...	1,900,363	26,158,884	848,673	27,007,557
	Canada Industrial Relations Board	...	...	...	...	...	...	...	...	...	...	11,145	11,145

TABLE 2

Ministerial Expenditures by Type—*Continued*
(in thousands of dollars)

Section	Department or agency	Transfer payments [1] Old age security benefits [2]	Employment insurance benefits	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support	Alternative payments for standing programs	Other	Total transfer payments	Other program expenditures [3]	Total expenditures
	Canadian Artists and Producers Professional Relations Tribunal	...	...	...	...	...	...	...	...	...	...	1,290	1,290
	Canadian Centre for Occupational Health and Safety	...	...	...	...	...	...	...	...	...	...	2,360	2,360
	Total Ministry	**24,258,521**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**1,900,363**	**26,158,884**	**863,468**	**27,022,352**
13	**Indian Affairs and Northern Development**												
	Department	...	...	...	...	...	...	...	...	4,448,126	4,448,126	657,893	5,106,019
	Canadian Polar Commission	...	...	...	...	...	...	...	...	19	19	962	981
	Total Ministry	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**4,448,145**	**4,448,145**	**658,855**	**5,107,000**
14	**Industry**												
	Department	...	...	...	...	...	...	...	...	648,302	648,302	588,619	1,236,921
	Atlantic Canada Opportunities Agency	...	...	...	...	...	...	...	...	215,860	215,860	67,105	282,965
	Canadian Space Agency	...	...	...	...	...	...	...	...	32,605	32,605	286,185	318,790
	Competition Tribunal	...	...	...	...	...	...	...	...	...	...	1,581	1,581
	Copyright Board	...	...	...	...	...	...	...	...	...	...	1,747	1,747
	Economic Development Agency of Canada for the Regions of Quebec	...	...	...	...	...	...	...	...	197,402	197,402	35,747	233,149
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	33,614	33,614
	National Research Council of Canada	...	...	...	...	...	...	...	...	148,432	148,432	442,745	591,177
	Natural Sciences and Engineering Research Council	...	...	...	...	...	...	...	...	538,817	538,817	26,136	564,953
	Social Sciences and Humanities Research Council	...	...	...	...	...	...	...	...	129,283	129,283	13,756	143,039
	Standards Council of Canada	...	...	...	...	...	...	...	...	...	...	5,446	5,446
	Statistics Canada	...	...	...	...	...	...	...	...	561	561	449,442	450,003
	Western Economic Diversification	...	...	...	...	...	...	...	...	167,454	167,454	46,593	214,047
	Total Ministry	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**2,078,716**	**2,078,716**	**1,998,716**	**4,077,432**
15	**Justice**												
	Department	...	...	...	...	...	...	...	...	362,380	362,380	526,245	888,625
	Canadian Human Rights Commission	...	...	...	...	...	...	...	...	...	...	19,607	19,607
	Canadian Human Rights Tribunal	...	...	...	...	...	...	...	...	...	...	2,872	2,872
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	...	...	...	53,061	53,061	210,510	263,571
	Federal Court of Canada	...	...	...	...	...	...	...	...	...	...	35,301	35,301
	Law Commission of Canada	...	...	...	...	...	...	...	...	...	...	3,110	3,110

	Offices of the Information and Privacy Commissioners of Canada	...	...	...	...	...	...	...	...	...	...	13,355	13,355
	Supreme Court of Canada	...	...	...	...	...	...	...	...	1,517	1,517	17,825	19,342
	Tax Court of Canada	...	...	...	...	...	...	...	...	...	...	12,491	12,491
	Total Ministry	...	...	...	...	...	...	...	...	**416,958**	**416,958**	**841,316**	**1,258,274**
16	**National Defence**	...	...	...	...	...	...	...	...	**245,414**	**245,414**	**11,224,551**	**11,469,965**
17	**Natural Resources**												
	Department	...	...	...	...	...	...	...	...	128,443	128,443	518,960	647,403
	Canadian Nuclear Safety Commission	...	...	...	...	...	...	...	...	483	483	55,548	56,031
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	121,150	121,150
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	64,906	64,906
	National Energy Board	...	...	...	...	...	...	...	...	...	...	30,585	30,585
	Total Ministry	...	...	...	...	...	...	...	...	**128,926**	**128,926**	**791,149**	**920,075**
18	**Parliament**												
	The Senate	...	...	...	...	...	...	...	...	531	531	52,213	52,744
	House of Commons	...	...	...	...	...	...	...	...	748	748	264,616	265,364
	Library of Parliament	...	...	...	...	...	...	...	...	...	...	26,635	26,635
	Total Ministry	...	...	...	...	...	...	...	...	**1,279**	**1,279**	**343,464**	**344,743**
19	**Privy Council**												
	Department	...	...	...	...	...	...	...	...	5,009	5,009	96,678	101,687
	Canadian Centre for Management Development	...	...	...	...	...	...	...	...	173	173	23,844	24,017
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	...	...	...	...	...	3,995	3,995
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	...	...	...	...	...	30,145	30,145
	Chief Electoral Officer	...	...	...	...	...	...	...	...	24,793	24,793	178,062	202,855
	Commissioner of Official Languages	...	...	...	...	...	...	...	...	...	...	12,567	12,567
	Millennium Bureau of Canada	...	...	...	...	...	...	...	...	63,137	63,137	8,601	71,738
	National Round Table on the Environment and the Economy	...	...	...	...	...	...	...	...	...	...	4,379	4,379
	Public Service Staff Relations Board	...	...	...	...	...	...	...	...	...	...	5,782	5,782
	Security Intelligence Review Committee	...	...	...	...	...	...	...	...	...	...	1,943	1,943
	The Leadership Network	...	...	...	...	...	...	...	...	...	...	9,822	9,822
	Total Ministry	...	...	...	...	...	...	...	...	**93,112**	**93,112**	**375,818**	**468,930**
20	**Public Works and Government Services**												
	Department	...	...	...	...	...	...	...	...	2,060	2,060	2,091,131	2,093,191
	Canada Information Office	...	...	...	...	...	...	...	...	2,341	2,341	55,102	57,443
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	1,905,524	1,905,524
	Canada Post Corporation	...	...	...	...	...	...	...	...	...	...	257,210	257,210
	Total Ministry	...	...	...	...	...	...	...	...	**4,401**	**4,401**	**4,308,967**	**4,313,368**

TABLE 2

Ministerial Expenditures by Type—*Concluded*

(in thousands of dollars)

		Transfer payments [1]											
Section	Department or agency	Old age security benefits [2]	Employment insurance benefits	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support	Alternative payments for standing programs	Other	Total transfer payments	Other program expenditures [3]	Total expenditures
21	**Solicitor General**												
	Department	...	...	...	...	...	...	...	...	45,042	45,042	39,261	84,303
	Canadian Security Intelligence Service	...	...	...	...	...	...	...	...	...	...	196,689	196,689
	Correctional Service	...	...	...	...	...	...	...	...	6,264	6,264	1,331,450	1,337,714
	National Parole Board	...	...	...	...	...	...	...	...	17	17	30,921	30,938
	Office of the Correctional Investigator	...	...	...	...	...	...	...	...	...	...	2,069	2,069
	Royal Canadian Mounted Police	...	...	...	...	...	...	...	...	32,734	32,734	1,444,569	1,477,303
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	...	...	...	...	...	592	592
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	...	...	...	...	...	5,249	5,249
	Total Ministry	...	...	...	...	...	...	...	...	**84,057**	**84,057**	**3,050,800**	**3,134,857**
22	**Transport**												
	Department	...	...	...	...	...	...	...	...	291,108	291,108	624,612	915,720
	Canadian Transportation Agency	...	...	...	...	...	...	...	...	...	...	23,611	23,611
	Civil Aviation Tribunal	...	...	...	...	...	...	...	...	...	...	1,120	1,120
	Total Ministry	...	...	...	...	...	...	...	...	**291,108**	**291,108**	**649,343**	**940,451**
23	**Treasury Board**	...	...	...	...	...	...	...	...	**9,602**	**9,602**	**4,168,988**	**4,178,590**
24	**Veterans Affairs**	...	...	...	...	...	...	...	...	**1,462,641**	**1,462,641**	**645,980**	**2,108,621**
	Total ministerial expenditures	**24,258,521**	...	**16,000,000**	**11,924,765**	**(57)**	...	...	**(2,459,495)**	**20,463,695**	**70,187,429**	**89,665,895**	**159,853,324**

Note: If no amount is shown, either the expenditures were less than $500 or none were reported.

[1] Transfer payments for employment insurance benefits and Canada child tax benefits are reported in Table 2a.

[2] Includes the guaranteed income supplement and the spouse's allowance.

[3] Includes the public debt charges.

TABLE 2a

Recapitulation of External Expenditures by Type

Table 2a reconciles total net ministerial expenditures (Table 2) with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, revenues netted against expenditures, the provision for valuation and other items, the expenditures of the consolidated Crown corporations, and the elimination of internal expenditures. The difference between gross and net expenditures is revenues netted against expenditures, tax credits and repayments, and revenues of consolidated Crown corporations credited to expenditures.

(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation and other items	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL EXPENDITURES
Transfer payments—											
Old age security benefits, guaranteed income supplement and spouse's allowance	24,258,521		(2,612)	...	...	...	24,255,909	...	(588,467)	...	23,667,442
Employment insurance benefits	...	11,246,823	...	197,000	...	...	11,443,823	...	...	...	11,443,823
Other levels of government—											
Canada health and social transfer	16,000,000	...	...	(2,500,000)	...	...	13,500,000	...	...	...	13,500,000
Fiscal arrangements	11,924,765	...	...	542,000	...	...	12,466,765	...	...	...	12,466,765
Canada Assistance Plan	...	...	...	...	...	...	...	...	...	...	...
Alternative payments for Standing programs	(2,459,495)	...	...	...	...	...	(2,459,495)	...	...	...	(2,459,495)
Other	(57)	...	...	217,000	...	...	216,943	...	...	...	216,943
Total other levels of government	*25,465,213*	...	...	*(1,741,000)*	...	...	*23,724,213*	...	...	...	*23,724,213*
Canada child tax benefits	...	...	...	...	...	...	...	...	6,810,968	...	6,810,968
Other transfer payments[1]	20,463,695	94,511	...	2,944,661	...	...	23,502,867	...	2,901,708	...	26,404,575
Total transfer payments	***70,187,429***	***11,341,334***	***(2,612)***	***1,400,661***	...	...	***82,926,812***	...	***9,124,209***	...	***92,051,021***
Crown corporation expenditures	...	...	...	**(1,032,153)**	**3,934,737**	...	**2,902,584**	...	...	**1,762,722**	**4,665,306**
Other program expenditures—											
Canada Customs and Revenue Agency	4,339,079	...	2	(1,459,267)	...	(100,253)	2,779,561	49,710	...	...	2,829,271
Fisheries and Oceans	1,287,773	...	(1,637)	...	...	(11,582)	1,274,554	44,827	...	...	1,319,381
Foreign Affairs and International Trade	1,475,226	...	258	...	(102,368)	(3,819)	1,369,297	92,711	...	...	1,462,008
Health	1,415,285	...	18,636	...	...	(6,649)	1,427,272	33,354	...	...	1,460,626
Human Resources Development	863,468	958,695	(76,456)	...	...	(24,667)	1,721,040	397,467	...	...	2,118,507
Industry	1,998,716	...	2,935	...	(39,060)	(4,246)	1,958,345	134,827	...	...	2,093,172
National Defence	11,224,551	(99,799)	(51,184)	(1,354,000)	...	(22,675)	9,696,893	438,284	...	...	10,135,177
Public Works and Government Services	4,308,967	29,840	(9,158)	...	(2,178,350)	(18,508)	2,132,791	171,705	...	...	2,304,496
Solicitor General	3,050,800	...	(17,938)	...	...	(20,211)	3,012,651	868,784	...	...	3,881,435
Treasury Board	4,168,988	...	...	...	...	(4,015)	4,164,973	33,916	...	...	4,198,889
Other ministries[2]	9,084,754	13,090	520	(3,186,379)	(1,895,792)	(34,720)	3,981,473	608,070	...	...	4,589,543
Total other program expenditures	***43,217,607***	***901,826***	***(134,022)***	***(5,999,646)***	***(4,215,570)***	***(251,345)***	***33,518,850***	***2,873,655***	...	...	***36,392,505***
Total program expenditures	**113,405,036**	**12,243,160**	**(136,634)**	**(5,631,138)**	**(280,833)**	**(251,345)**	**119,348,246**	**2,873,655**	**9,124,209**	**1,762,722**	**133,108,832**
Public debt charges	**46,448,288**	**(1,581,428)**	...	**(2,772,351)**	...	...	**42,094,509**	...	...	...	**42,094,509**
TOTAL EXPENDITURES	**159,853,324**	**10,661,732**	**(136,634)**[3]	**(8,403,489)**	**(280,833)**	**(251,345)**	**161,442,755**	**2,873,655**	**9,124,209**	**1,762,722**	**175,203,341**

Note: If no amount is shown, either the expenditures were less than $500 or none were reported.

[1] Details of other transfer payments are presented in Table 2b.

[2] Details of other program expenditures of other ministries are presented in Table 2c.

[3] Represents deferred revenues of $18,442 and accrued revenues of ($155,076).

TABLE 2b

Details of Other Transfer Payments

Table 2b presents details by ministry of the other transfer payments reported in Table 2a.

(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation and other items	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL EXPENDITURES
Agriculture and Agri-Food	1,821,956	...	...	...	...	...	1,821,956	...	...	...	1,821,956
Canadian Heritage	784,731	...	...	...	...	...	784,731	...	...	...	784,731
Canada Customs and Revenue Agency	221,642	(168)	...	1,459,267	...	...	1,680,741	...	2,901,708	...	4,582,449
Citizenship and Immigration	366,361	...	...	...	...	...	366,361	...	...	...	366,361
Environment	64,623	...	...	...	...	...	64,623	...	...	...	64,623
Finance	2,139,946	...	...	...	...	...	2,139,946	...	...	...	2,139,946
Fisheries and Oceans	240,100	...	...	...	...	...	240,100	...	...	...	240,100
Foreign Affairs and International Trade	2,357,726	...	...	...	...	...	2,357,726	...	...	...	2,357,726
Governor General	313	...	...	...	...	...	313	...	...	...	313
Health	1,301,575	...	...	...	...	...	1,301,575	...	...	...	1,301,575
Human Resources Development	1,900,363	94,679	...	...	...	...	1,995,042	...	...	...	1,995,042
Indian Affairs and Northern Development	4,448,145	...	...	...	...	...	4,448,145	...	...	...	4,448,145
Industry	2,078,716	...	...	...	...	...	2,078,716	...	...	...	2,078,716
Justice	416,958	...	...	...	...	...	416,958	...	...	...	416,958
National Defence	245,414	...	...	...	...	...	245,414	...	...	...	245,414
Natural Resources	128,926	...	...	...	...	...	128,926	...	...	...	128,926
Parliament	1,279	...	...	...	...	...	1,279	...	...	...	1,279
Privy Council	93,112	...	...	...	...	...	93,112	...	...	...	93,112
Public Works and Government Services	4,401	...	...	...	...	...	4,401	...	...	...	4,401
Solicitor General	84,057	...	...	...	...	...	84,057	...	...	...	84,057
Transport	291,108	...	...	...	...	...	291,108	...	...	...	291,108
Treasury Board	9,602	...	...	...	...	...	9,602	...	...	...	9,602
Veterans Affairs	1,462,641	...	...	...	...	...	1,462,641	...	...	...	1,462,641
Sub total	20,463,695	94,511	...	1,459,267	...	...	22,017,473	...	2,901,708	...	24,919,181
Provision for valuation and other items	...	...	...	1,485,394	...	...	1,485,394	...	...	...	1,485,394
Total other transfer payments	20,463,695	94,511	...	2,944,661	...	...	23,502,867	...	2,901,708	...	26,404,575

Note: If no amount is shown, either the expenditures were less than $500 or none were reported.

TABLE 2c

Details of Other Program Expenditures of Other Ministries

Table 2c presents details of the other program expenditures of other ministries reported in Table 2a.

(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation and other items	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL EXPENDITURES
Agriculture and Agri-Food	913,900	...	106	...	...	(5,148)	908,858	134,053	...	...	1,042,911
Canadian Heritage	2,338,837	13,090	840	...	(1,381,232)	(6,394)	965,141	48,055	...	...	1,013,196
Citizenship and Immigration	635,375	...	...	...	...	(1,952)	633,423	...	...	...	633,423
Environment	586,822	...	315	...	...	(2,357)	584,780	44,408	...	...	629,188
Finance	288,239	...	...	...	...	(1,049)	287,190	62,640	...	...	349,830
Governor General	15,656	...	...	...	...	(22)	15,634	...	...	...	15,634
Indian Affairs and Northern Development	658,855	...	(9)	...	(24,494)	(3,653)	630,699	9	...	...	630,708
Justice	841,316	...	...	...	...	(1,538)	839,778	...	...	...	839,778
Natural Resources	791,149	...	329	...	(186,056)	(4,149)	601,273	29,116	...	...	630,389
Parliament	343,464	...	...	...	...	(374)	343,090	957	...	...	344,047
Privy Council	375,818	...	(204)	...	...	(1,308)	374,306	204	...	...	374,510
Transport	649,343	...	(857)	...	(304,010)	(5,869)	338,607	288,628	...	...	627,235
Veterans Affairs	645,980	...	...	...	...	(907)	645,073	...	...	...	645,073
Sub total	9,084,754	13,090	520	...	(1,895,792)	(34,720)	7,167,852	608,070	...	...	7,775,922
Provision for valuation and other items	...	...	...	(3,186,379)	...	...	(3,186,379)	...	...	...	(3,186,379)
Total other program expenditures	9,084,754	13,090	520	(3,186,379)	(1,895,792)	(34,720)	3,981,473	608,070	...	...	4,589,543

Note: If no amount is shown, either the expenditures were less than $500 or none were reported.

TABLE 3

Ministerial Expenditures by Standard Object

Table 3 presents expenditures by standard object for each ministry on both a gross and net basis. The difference between gross and net expenditures is revenues netted against expenditures. The standard object presentation of expenditures is related to the goods and services acquired, and transfer payments made by the Government. The "Total gross expenditures" column represents the total of expenditures charged to standard objects 1 to 12 inclusively. The "Total net expenditures" column represents the result of total gross expenditures less total revenues netted against expenditures. The "Total net expenditures" column discloses the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 3a reconciles total net ministerial expenditures with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services [1] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works [2] (8)	Acquisition of machinery and equipment [3] (9)	Transfer payments [4] (10)	Public debt charges [5] (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total net expenditures
															External revenues (13)	Internal revenues (16)	Total	
2	**Agriculture and Agri-Food**																	
	Department	358,519	24,997	5,625	84,064	5,734	23,347	38,372	12,223	39,136	1,806,180	...	1,766	2,399,963	37,257	...	37,257	2,362,706
	Canadian Dairy Commission	...	...	...	...	...	...	...	...	...	...	...	2,955	2,955	...	...	...	2,955
	Canadian Food Inspection Agency	282,174	23,827	1,510	33,388	1,841	9,220	10,987	955	22,236	15,775	...	1,124	403,037	52,161	595	52,756	350,281
	Canadian Grain Commission	46,989	3,650	379	2,063	3,509	447	1,013	581	4,187	...	...	185	63,003	44,741	348	45,089	17,914
	Farm Credit Corporation	...	...	...	...	...	...	...	...	...	...	...	2,000	2,000	...	...	...	2,000
	Total Ministry	**687,682**	**52,474**	**7,514**	**119,515**	**11,084**	**33,014**	**50,372**	**13,759**	**65,559**	**1,821,955**	**...**	**8,030**	**2,870,958**	**134,159**	**943**	**135,102**	**2,735,856**
3	**Canada Customs and Revenue Agency**	**2,429,588**	**174,010**	**4,948**	**146,830**	**11,414**	**81,890**	**64,176**	**2,888**	**94,501**	**221,642**	**...**	**1,461,632**	**4,693,519**	**49,712**	**83,086**	**132,798**	**4,560,721**
4	**Canadian Heritage**																	
	Department	109,317	16,465	9,174	53,827	3,291	1,785	5,834	...	10,602	768,543	...	2,229	981,067	3,041	168	3,209	977,858
	Canada Council	...	...	...	...	...	...	...	...	...	...	...	127,430	127,430	...	...	...	127,430
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	902,075	902,075	...	...	...	902,075
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	...	...	92,745	92,745	...	...	...	92,745
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	...	52,120	52,120	...	...	...	52,120
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	...	24,184	24,184	...	...	...	24,184

Canadian Radio-television and Telecommunications Commission	29,937	1,614	1,584	4,047	410	425	456	...	971	...	...	20	39,464	30,086	...	30,086	9,378
National Archives of Canada	35,246	1,651	252	7,377	213	1,072	2,054	...	2,711	2,465	...	(6)	53,035	...	...	...	53,035
National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	...	24,837	24,837	...	...	...	24,837
National Battlefields Commission	2,200	66	90	910	17	500	352	4,292	236	...	...	3,638	12,301	...	...	...	12,301
National Capital Commission	...	...	...	...	...	...	...	...	...	...	...	97,484	97,484	...	...	...	97,484
National Film Board	32,497	4,115	12,410	5,189	8,265	1,339	1,118	...	4,847	235	...	395	70,410	6,620	775	7,395	63,015
National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	...	36,459	36,459	...	...	...	36,459
National Library	24,905	1,152	121	4,116	112	750	3,334	...	2,376	29	...	403	37,298	...	...	...	37,298
National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	...	...	23,849	23,849	...	...	...	23,849
Parks Canada Agency	217,906	20,205	6,404	60,094	9,275	9,752	30,846	15,936	26,604	4,209	...	50,676	451,907	8,666	6,254	14,920	436,987
Public Service Commission	105,635	7,073	3,104	18,416	1,646	1,487	1,275	...	4,132	...	...	1,588	144,356	482	11,522	12,004	132,352
Status of Women—Office of the Co-ordinator	6,948	688	641	2,119	113	139	118	...	135	9,250	...	11	20,162	...	...	...	20,162
Total Ministry	**564,591**	**53,029**	**33,780**	**156,095**	**23,342**	**17,249**	**45,387**	**20,228**	**52,614**	**784,731**	...	**1,440,137**	**3,191,183**	**48,895**	**18,719**	**67,614**	**3,123,569**
5 **Citizenship and Immigration**																	
Department	267,069	42,960	10,469	142,929	3,281	7,561	6,730	...	34,696	366,361	...	21,563	903,619	...	...	...	903,619
Immigration and Refugee Board of Canada	73,071	3,324	279	12,675	794	689	1,281	...	5,987	...	...	17	98,117	...	...	...	98,117
Total Ministry	**340,140**	**46,284**	**10,748**	**155,604**	**4,075**	**8,250**	**8,011**	...	**40,683**	**366,361**	...	**21,580**	**1,001,736**	...	...	...	**1,001,736**
6 **Environment**																	
Department	363,723	48,416	7,436	116,824	20,543	18,885	20,706	1,900	50,520	64,152	...	4,230	717,335	44,581	32,695	77,276	640,059
Canadian Environmental Assessment Agency	7,318	877	260	2,043	188	3	189	...	244	471	...	3	11,596	142	68	210	11,386
Total Ministry	**371,041**	**49,293**	**7,696**	**118,867**	**20,731**	**18,888**	**20,895**	**1,900**	**50,764**	**64,623**	...	**4,233**	**728,931**	**44,723**	**32,763**	**77,486**	**651,445**
7 **Finance**																	
Department	61,296	7,736	1,959	13,534	1,210	1,609	111,820	...	7,242	27,604,838	46,446,611	17,762	74,275,617	152	8,192	8,344	74,267,273
Auditor General	44,078	3,921	777	7,243	189	328	382	...	1,225	378	...	56	58,577	...	...	...	58,577
Canadian International Trade Tribunal	7,236	305	75	538	96	72	182	...	248	...	...	19	8,771	...	...	...	8,771
Financial Transactions and Report Analysis Centre	3,220	400	20	874	1,233	4,544	116	...	6,236	...	...	22	16,665	...	...	...	16,665
Office of the Superintendent of Financial Institutions	38,396	3,469	579	3,994	4,325	563	581	135	1,969	...	...	261	54,272	62,488	1,326	63,814	(9,542)
Total Ministry	**154,226**	**15,831**	**3,410**	**26,183**	**7,053**	**7,116**	**113,081**	**135**	**16,920**	**27,605,216**	**46,446,611**	**18,120**	**74,413,902**	**62,640**	**9,518**	**72,158**	**74,341,744**
8 **Fisheries and Oceans**	**657,150**	**77,698**	**9,427**	**191,530**	**22,534**	**93,461**	**84,462**	**64,393**	**116,635**	**240,100**	...	**17,769**	**1,575,159**	**43,190**	**4,096**	**47,286**	**1,527,873**

TABLE 3

Ministerial Expenditures by Standard Object—*Continued*

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services [1] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works [2] (8)	Acquisition of machinery and equipment [3] (9)	Transfer payments [4] (10)	Public debt charges [5] (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total net expenditures
															External revenues (13)	Internal revenues (16)	Total	
9	**Foreign Affairs and International Trade**																	
	Department	618,438	137,842	11,078	181,516	117,735	54,479	47,926	20,471	71,821	377,196	...	15,656	1,654,158	92,969	6,274	99,243	1,554,915
	Canadian Commercial Corporation	...	...	...	...	...	...	...	...	...	...	...	13,885	13,885	...	...	...	13,885
	Canadian International Development Agency	100,758	12,463	960	28,418	1,634	2,783	1,143	...	8,344	1,980,530	...	3,565	2,140,598	...	...	...	2,140,598
	Export Development Corporation	...	...	...	...	...	...	...	...	...	...	...	27,641	27,641	...	...	...	27,641
	International Development Research Centre	...	...	...	...	...	...	...	...	...	...	...	88,570	88,570	...	...	...	88,570
	International Joint Commission	2,799	764	133	1,044	324	27	97	...	256	...	...	...	5,444	...	...	...	5,444
	NAFTA Secretariat, Canadian Section	790	162	15	636	17	77	30	...	44	...	...	6	1,777	...	...	...	1,777
	Northern Pipeline Agency	33	12	1	64	2	...	...	...	11	...	...	...	123	...	...	...	123
	Total Ministry	**722,818**	**151,243**	**12,187**	**211,678**	**119,712**	**57,366**	**49,196**	**20,471**	**80,476**	**2,357,726**	...	**149,323**	**3,932,196**	**92,969**	**6,274**	**99,243**	**3,832,953**
10	**Governor General**	**9,581**	**1,807**	**606**	**1,623**	**206**	**29**	**1,457**	...	**346**	**313**	...	...	**15,968**	...	...	...	**15,968**
11	**Health**																	
	Department	491,379	147,541	18,288	326,821	7,950	30,048	263,452	15,368	88,446	931,689	...	55,467	2,376,449	51,990	3,920	55,910	2,320,539
	Canadian Institutes of Health Research	9,391	3,040	934	4,332	315	961	472	...	735	369,833	...	21	390,034	...	...	...	390,034
	Hazardous Materials Information Review Commission	1,543	50	28	314	11	2	26	...	257	...	...	...	2,231	...	...	...	2,231
	Patented Medicine Prices Review Board	2,886	202	62	465	13	5	124	...	164	...	...	77	3,998	...	...	...	3,998
	Total Ministry	**505,199**	**150,833**	**19,312**	**331,932**	**8,289**	**31,016**	**264,074**	**15,368**	**89,602**	**1,301,522**	...	**55,565**	**2,772,712**	**51,990**	**3,920**	**55,910**	**2,716,802**
12	**Human Resources Development**																	
	Department	1,324,101	143,040	42,128	468,432	201,308	25,780	17,038	...	109,538	26,158,884	...	2,511	28,492,760	317,226	1,167,977	1,485,203	27,007,557
	Canada Industrial Relations Board	8,195	1,044	45	908	151	116	202	...	483	...	...	1	11,145	...	...	...	11,145

	Canadian Artists and Producers Professional Relations Tribunal	707	95	64	338	17	7	25	...	37	...	...	...	1,290	...	...	...	1,290
	Canadian Centre for Occupational Health and Safety	4,665	222	317	1,000	28	137	145	...	175	...	...	...	6,689	3,785	544	4,329	2,360
	Total Ministry	**1,337,668**	**144,401**	**42,554**	**470,678**	**201,504**	**26,040**	**17,410**	**...**	**110,233**	**26,158,884**	**...**	**2,512**	**28,511,884**	**321,011**	**1,168,521**	**1,489,532**	**27,022,352**
13	**Indian Affairs and Northern Development**																	
	Department	270,419	43,102	10,270	127,795	10,808	15,569	10,733	2,198	24,607	4,448,126	...	142,392	5,106,019	...	...	...	5,106,019
	Canadian Polar Commission	352	164	46	226	78	1	7	...	88	18	...	...	980	...	...	...	980
	Total Ministry	**270,771**	**43,266**	**10,316**	**128,021**	**10,886**	**15,570**	**10,740**	**2,198**	**24,695**	**4,448,144**	**...**	**142,392**	**5,106,999**	**...**	**...**	**...**	**5,106,999**
14	**Industry**																	
	Department	362,029	40,817	25,897	146,521	10,030	7,988	11,649	253	44,819	648,302	...	49,518	1,347,823	105,298	5,602	110,900	1,236,923
	Atlantic Canada Opportunities Agency	35,966	4,970	1,985	13,563	1,361	251	650	...	3,510	215,859	...	4,849	282,964	...	...	...	282,964
	Canadian Space Agency	37,608	7,496	1,996	121,253	821	2,028	2,139	1,694	108,884	32,605	...	2,266	318,790	...	...	...	318,790
	Competition Tribunal	745	121	53	438	11	33	40	...	139	...	...	1	1,581	...	...	...	1,581
	Copyright Board	976	130	58	391	44	5	42	...	98	...	...	3	1,747	...	...	...	1,747
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	...	33,614	33,614	...	...	...	33,614
	Economic Development Agency of Canada for the Regions of Quebec	22,088	2,042	1,853	7,079	873	113	274	...	1,399	197,402	...	26	233,149	...	...	...	233,149
	National Research Council of Canada	242,853	20,061	5,703	36,743	4,076	10,982	46,295	13,171	65,027	148,431	...	(2,166)	591,176	...	...	...	591,176
	Natural Sciences and Engineering Research Council	15,235	2,926	1,734	3,860	362	341	356	...	1,321	538,817	...	1	564,953	...	...	...	564,953
	Social Sciences and Humanities Research Council	8,584	947	405	2,278	180	214	116	...	1,031	129,283	...	1	143,039	...	...	...	143,039
	Standards Council of Canada	...	...	...	...	...	...	...	...	...	...	...	5,446	5,446	...	...	...	5,446
	Statistics Canada	385,562	27,811	13,805	37,620	12,275	7,741	17,219	...	26,839	561	...	76	529,509	32,464	47,042	79,506	450,003
	Western Economic Diversification	26,585	3,742	1,385	10,205	579	251	739	...	2,565	167,454	...	542	214,047	...	...	...	214,047
	Total Ministry	**1,138,231**	**111,063**	**54,874**	**379,951**	**30,612**	**29,947**	**79,519**	**15,118**	**255,632**	**2,078,714**	**...**	**94,177**	**4,267,838**	**137,762**	**52,644**	**190,406**	**4,077,432**
15	**Justice**																	
	Department	282,109	33,990	31,859	133,752	7,518	7,393	8,278	...	21,067	362,380	...	279	888,625	...	...	...	888,625
	Canadian Human Rights Commission	13,782	1,170	403	2,815	181	266	313	...	674	...	...	3	19,607	...	...	...	19,607
	Canadian Human Rights Tribunal	1,235	359	...	941	192	24	50	...	71	...	...	...	2,872	...	...	...	2,872
	Commissioner for Federal Judicial Affairs	186,447	17,946	4	2,629	36	53	309	...	755	53,061	...	2,574	263,814	...	243	243	263,571
	Federal Court of Canada	24,632	2,013	174	4,510	409	480	1,463	...	1,618	...	...	2	35,301	...	...	...	35,301

TABLE 3

Ministerial Expenditures by Standard Object—*Continued*

(in thousands of dollars)

															Less: revenues netted against expenditures			
Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services [1] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works [2] (8)	Acquisition of machinery and equipment [3] (9)	Transfer payments [4] (10)	Public debt charges [5] (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	External revenues (13)	Internal revenues (16)	Total	Total net expenditures
	Law Commission of Canada	983	337	436	1,196	43	28	48	...	39	...	...	...	3,110	...	...	...	3,110
	Offices of the Information and Privacy Commissioners of Canada	8,443	525	1,102	1,253	61	434	154	...	1,383	...	...	...	13,355	...	...	...	13,355
	Supreme Court of Canada	11,471	981	352	2,123	114	171	1,249	...	1,353	1,517	...	11	19,342	...	...	...	19,342
	Tax Court of Canada	7,289	680	87	3,227	107	221	448	...	432	...	...	...	12,491	...	...	...	12,491
	Total Ministry	**536,391**	**58,001**	**34,417**	**152,446**	**8,661**	**9,070**	**12,312**	**...**	**27,392**	**416,958**	**...**	**2,869**	**1,258,517**	**...**	**243**	**243**	**1,258,274**
16	**National Defence**	**5,449,257**	**544,813**	**35,215**	**1,173,530**	**127,275**	**854,102**	**706,045**	**260,700**	**2,343,928**	**245,414**	**...**	**136,041**	**11,876,320**	**387,100**	**19,254**	**406,354**	**11,469,966**
17	**Natural Resources**																	
	Department	300,345	29,898	13,598	107,977	7,993	7,736	21,407	10,196	39,071	128,443	...	16,929	683,593	29,445	6,745	36,190	647,403
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	...	121,150	121,150	...	...	...	121,150
	Canadian Nuclear Safety Commission	37,628	4,168	803	9,459	788	573	637	...	1,491	483	...	1	56,031	...	...	...	56,031
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	...	64,906	64,906	...	...	...	64,906
	National Energy Board	24,558	1,845	188	1,883	410	401	464	...	818	...	...	18	30,585	...	...	...	30,585
	Total Ministry	**362,531**	**35,911**	**14,589**	**119,319**	**9,191**	**8,710**	**22,508**	**10,196**	**41,380**	**128,926**	**...**	**203,004**	**956,265**	**29,445**	**6,745**	**36,190**	**920,075**
18	**Parliament**																	
	The Senate	35,543	7,829	160	4,996	216	694	922	...	1,838	531	...	15	52,744	...	...	...	52,744
	House of Commons	183,097	32,160	6,113	15,903	7,283	2,975	7,056	...	11,082	748	...	(237)	266,180	806	10	816	265,364
	Library of Parliament	20,276	287	96	2,617	198	277	1,496	...	1,023	...	...	568	26,838	151	52	203	26,635
	Total Ministry	**238,916**	**40,276**	**6,369**	**23,516**	**7,697**	**3,946**	**9,474**	**...**	**13,943**	**1,279**	**...**	**346**	**345,762**	**957**	**62**	**1,019**	**344,743**
19	**Privy Council**																	
	Department	63,726	6,383	4,430	11,913	1,672	1,517	1,710	...	5,308	5,009	...	19	101,687	...	...	...	101,687
	Canadian Centre for Management Development	9,390	1,418	694	9,418	222	470	643	...	1,584	173	...	5	24,017	...	...	...	24,017

	Canadian Intergovernmental Conference Secretariat	2,000	734	38	459	482	22	63	...	196	...	...	1	3,995	...	...	...	3,995
	Canadian Transportation Accident Investigation and Safety Board	20,508	2,343	404	4,295	300	522	420	...	1,338	...	...	15	30,145	...	...	...	30,145
	Chief Electoral Officer	78,655	22,534	24,362	24,567	17,046	4,830	2,187	434	3,392	24,793	...	55	202,855	...	...	...	202,855
	Commissioner of Official Languages	8,407	699	161	2,374	57	10	269	...	484	...	...	106	12,567	...	...	...	12,567
	Millennium Bureau of Canada	5,852	242	631	1,737	64	6	59	...	9	63,137	...	1	71,738	...	...	...	71,738
	National Round Table on the Environment and the Economy	1,504	584	547	1,502	63	18	42	...	119	...	...	...	4,379	...	...	...	4,379
	Public Service Staff Relations Board	4,398	310	32	571	65	36	152	...	208	...	...	10	5,782	...	...	...	5,782
	Security Intelligence Review Committee	988	194	81	361	15	16	28	...	260	...	...	...	1,943	...	...	...	1,943
	The Leadership Network	4,498	443	876	3,189	391	24	80	...	307	...	...	14	9,822	...	...	...	9,822
	Total Ministry	**199,926**	**35,884**	**32,256**	**60,366**	**20,377**	**7,471**	**5,653**	**434**	**13,205**	**93,112**	...	**226**	**468,930**	...	...	...	**468,930**
20	**Public Works and Government Services**																	
	Department	745,031	241,165	35,719	837,990	624,323	580,084	163,898	447,969	101,239	2,059	...	216,794	3,996,271	162,547	1,740,534	1,903,081	2,093,190
	Canada Information Office	9,807	1,662	33,818	3,814	388	231	958	...	1,575	2,341	...	2,849	57,443	...	...	...	57,443
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	1,905,524	1,905,524	...	...	...	1,905,524
	Canada Post Corporation	...	...	...	...	...	...	...	...	...	...	...	257,210	257,210	...	...	...	257,210
	Total Ministry	**754,838**	**242,827**	**69,537**	**841,804**	**624,711**	**580,315**	**164,856**	**447,969**	**102,814**	**4,400**	...	**2,382,377**	**6,216,448**	**162,547**	**1,740,534**	**1,903,081**	**4,313,367**
21	**Solicitor General**																	
	Department	17,226	2,196	237	17,787	168	21	370	...	1,253	45,042	...	3	84,303	...	...	...	84,303
	Canadian Security Intelligence Service	...	...	...	...	...	...	...	...	...	...	...	196,689	196,689	...	...	...	196,689
	Correctional Service	846,891	35,644	2,163	200,146	7,337	17,584	123,709	73,995	52,004	6,264	...	63,270	1,429,007	18,411	72,882	91,293	1,337,714
	National Parole Board	23,997	2,492	261	2,567	134	193	360	...	913	17	...	4	30,938	...	...	...	30,938
	Office of the Correctional Investigator	1,656	187	28	59	10	1	12	...	116	...	...	...	2,069	...	...	...	2,069
	Royal Canadian Mounted Police	1,554,854	135,091	771	176,960	47,176	46,604	80,384	44,449	150,173	32,734	...	56,702	2,325,898	832,435	16,160	848,595	1,477,303
	Royal Canadian Mounted Police External Review Committee	304	23	26	172	7	1	14	...	45	...	...	...	592	...	...	...	592
	Royal Canadian Mounted Police Public Complaints Commission	2,717	308	243	1,562	134	79	78	...	128	...	...	...	5,249	...	...	...	5,249
	Total Ministry	**2,447,645**	**175,941**	**3,729**	**399,253**	**54,966**	**64,483**	**204,927**	**118,444**	**204,632**	**84,057**	...	**316,668**	**4,074,745**	**850,846**	**89,042**	**939,888**	**3,134,857**

TABLE 3

Ministerial Expenditures by Standard Object—*Concluded*

(in thousands of dollars)

															Less: revenues netted against expenditures			
Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services [1] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works [2] (8)	Acquisition of machinery and equipment [3] (9)	Transfer payments [4] (10)	Public debt charges [5] (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	External revenues (13)	Internal revenues (16)	Total	Total net expenditures
22	**Transport**																	
	Department	327,184	41,601	4,636	132,863	5,273	20,359	18,459	2,173	52,640	291,108	...	336,758	1,233,054	287,771	29,563	317,334	915,720
	Canadian Transportation Agency	18,551	1,185	422	1,595	142	119	315	...	1,281	...	...	1	23,611	...	...	...	23,611
	Civil Aviation Tribunal	620	138	12	285	9	54	...	...	...	...	...	2	1,120	...	...	...	1,120
	Total Ministry	**346,355**	**42,924**	**5,070**	**134,743**	**5,424**	**20,532**	**18,774**	**2,173**	**53,921**	**291,108**	...	**336,761**	**1,257,785**	**287,771**	**29,563**	**317,334**	**940,451**
23	**Treasury Board**	**4,175,633**	**4,370**	**3,459**	**38,518**	**546**	**3,958**	**1,323**	...	**5,310**	**9,602**	...	**8,023**	**4,250,742**	**33,916**	**38,236**	**72,152**	**4,178,590**
24	**Veterans Affairs**	**202,411**	**23,270**	**1,310**	**208,126**	**9,805**	**5,059**	**161,573**	**4,005**	**9,521**	**1,462,641**	...	**20,900**	**2,108,621**	...	...	...	**2,108,621**
	Total	**23,902,589**	**2,275,449**	**423,323**	**5,590,148**	**1,340,095**	**1,977,482**	**2,116,225**	**1,000,379**	**3,814,706**	**70,187,428**	**46,446,611**	**6,822,685**	**165,897,120**	**2,739,633**	**3,304,163**	**6,043,796**	**159,853,324**
	Adjustments [6]	**(777)**	**(72)**	**(60)**	**(702)**	**(5)**	**(1)**	**(9)**	...	**(24)**	...	**1,677**	**(27)**	...	...	...	...	...
	Total ministerial expenditures	**23,901,812**	**2,275,377**	**423,263**	**5,589,446**	**1,340,090**	**1,977,481**	**2,116,216**	**1,000,379**	**3,814,682**	**70,187,428**	**46,448,288**	**6,822,658**	**165,897,120**	**2,739,633**	**3,304,163**	**6,043,796**	**159,853,324**

Notes— If no amount is shown, either the expenditures were less than $500 or none were reported.

[1] Additional details are provided in Section 5 of Volume II (Part II).

[2] Additional details are provided in Section 6 of Volume II (Part II).

[3] Additional details are provided in Section 7 of Volume II (Part II).

[4] Additional details are provided in Section 8 of Volume II (Part II).

[5] Additional details are provided in Section 9 of Volume II (Part II).

[6] An adjustment of $1,677 was made to reflect the cost of issuing new loans in the public debt charges (Standard Object 11).

TABLE 3a

Recapitulation of External Expenditures by Standard Object

Table 3a reconciles total net ministerial expenditures (Table 3) with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, revenues netted against expenditures, the provision for valuation and other items, the expenditures of the consolidated Crown corporations, the tax credits and repayments, and the elimination of internal expenditures and internal revenues netted against expenditures.

(in thousands of dollars)

								Less:		
	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation and other items	Consolidated Crown corporations	Tax credits and repayments	TOTAL EXPENDITURES	Internal expenditures	Internal revenues netted against expenditures	TOTAL EXTERNAL EXPENDITURES
Personnel	23,901,812	(297,276)	...	(3,186,984)	...	...	20,417,552	...	...	20,417,552
Transportation and communications	2,275,377	...	...	...	...	...	2,275,377	9,910	84,688	2,180,779
Information	423,263	...	...	...	...	...	423,263	1,909	16,318	405,036
Professional and special services	5,589,446	...	...	...	...	...	5,589,446	75,222	642,847	4,871,377
Rentals	1,340,090	...	...	...	...	...	1,340,090	17,572	150,173	1,172,345
Purchased repair and maintenance	1,977,481	...	...	...	...	...	1,977,481	11,356	97,048	1,869,077
Utilities, materials and supplies	2,116,216	...	...	...	...	...	2,116,216	3,146	26,887	2,086,183
Acquisition of land, buildings and works	1,000,379	...	...	...	...	...	1,000,379	14,604	124,808	860,967
Acquisition of machinery and equipment	3,814,682	...	...	...	...	...	3,814,682	2,112	18,049	3,794,521
Transfer payments	70,187,428	11,341,334	(2,612)	1,400,661		9,124,209	92,051,020	(4)	(34)	92,051,058
Public debt charges	46,448,288	(1,581,428)	...	(2,772,351)	...	...	42,094,509	...	...	42,094,509
Other subsidies and payments	6,822,658	42,930	...	(3,844,815)	1,481,889	...	4,502,662	115,518	987,207	3,399,937
Total gross expenditures	165,897,120	9,505,560	(2,612)	(8,403,489)	1,481,889	9,124,209	177,602,677	251,345	2,147,991	175,203,341
Add:										
Employment Insurance Account	...	1,289,078	...	...	...	...	1,289,078	132,906	1,156,172	...
Internal expenditures	...	...	...	...	...	...	...	251,345	...	(251,345)
Less:										
Revenues netted against expenditures—										
External revenues	2,739,633	...	134,022	...	...	...	2,873,655	...	...	2,873,655
Internal revenues	3,304,163	...	...	...	...	...	3,304,163	251,345	3,304,163	(251,345)
Revenues of consolidated Crown corporations	...	...	...	...	1,762,722	...	1,762,722	...	...	1,762,722
Tax credits and repayments	...	...	...	...	...	9,124,209	9,124,209	...	...	9,124,209
Employment Insurance administration Cost credited to non-tax revenues	...	132,906	...	...	...	...	132,906	132,906	...	...
	(6,043,796)	1,156,172	(134,022)	...	(1,762,722)	(9,124,209)	(15,908,577)	...	(2,147,991)	(13,760,586)
Total net expenditures	**159,853,324**	**10,661,732**	**(136,634)**[1]	**(8,403,489)**	**(280,833)**	**...**	**161,694,100**	**251,345**	**...**	**161,442,755**

Note: If no amount is shown, either the expenditures were less than $500 or none were reported.

[1] Represents deferred revenues of $18,442 and accrued revenues of ($155,076).

TABLE 4

Ministerial Revenues by Main Classification

Table 4 presents revenues by main classification for each ministry on both a gross and net basis. The difference between gross and net revenues is revenues netted against expenditures. The table also discloses internal revenues.

In this table, external revenues represent revenues received or earned from organizations and individuals outside the Government of Canada as a reporting entity while internal revenues represent revenues generated from transactions between organizations within the reporting entity.

Revenues netted against expenditures represent revenues that have been credited to expenditures rather than to revenues where authority has been granted by Parliament.

The "Total gross revenues" column represents revenues from all sources, including revenues netted against expenditures. The "Internal revenues" column represents the internal tax and non-tax revenues. The "Total net revenues" column represents tax and non-tax revenues from both external and internal sources, excluding revenues netted against expenditures. This latter column discloses total ministerial revenues as reported in the "Revenues" statement in each ministerial section of this volume.

Table 4a reconciles total net ministerial revenues with external revenues reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1.

(in thousands of dollars)

			Non-tax revenues								Revenues netted against expenditures				
Section	Department or agency	Tax revenues	Return on investments (1)	Refunds of previous years' expenditures	Sales of goods and services (2)	Proceeds from the disposal of surplus Crown assets	Net gain on exchange and Domestic coinage (3)	Miscellaneous non-tax revenues	Total non-tax revenues	Total net revenues	External revenues	Internal revenues	Total	Total gross revenues	Internal revenues
2	**Agriculture and Agri-Food**														
	Department	...	63,524	22,079	8,457	3,670	...	7,002	104,732	104,732	37,257	...	37,257	141,989	...
	Canadian Food Inspection Agency	...	...	...	...	360	...	562	922	922	52,161	595	52,756	53,678	...
	Canadian Grain Commission	2,679	...	...	...	...	...	...	...	2,679	44,741	348	45,089	47,768	...
	Total Ministry	**2,679**	**63,524**	**22,079**	**8,457**	**4,030**	...	**7,564**	**105,654**	**108,333**	**134,159**	**943**	**135,102**	**243,435**	...
3	**Canada Customs and Revenue Agency**	**150,592,928**	...	**11,052**	**37,452**	**640**	...	**152,014**	**201,158**	**150,794,086**	**49,712**	**83,086**	**132,798**	**150,926,884**	**20,315**
4	**Canadian Heritage**														
	Department	...	...	1,820	(296)	...	...	55,191	56,715	56,715	3,041	168	3,209	59,924	...
	Canadian Radio-television and Telecommunications Commission	...	...	66	92,296	3	...	1	92,366	92,366	30,086	...	30,086	122,452	...
	National Archives of Canada	11	...	362	212	222	...	12	808	819	...	...	...	819	...
	National Battlefields Commission	...	...	...	...	...	...	1,076	1,076	1,076	...	...	...	1,076	...
	National Film Board	324	7	...	...	...	...	...	7	331	6,620	775	7,395	7,726	...
	National Library	25	...	168	160	11	...	12	351	376	...	...	...	376	...

	Parks Canada Agency	...	...	...	(1,269)	...	...	69,716	68,447	68,447	8,666	6,254	14,920	83,367	...
	Public Service Commission	...	...	140	481	20	...	97	738	738	482	11,522	12,004	12,742	...
	Status of Women—Office of the Co-ordinator	...	...	11	...	1	...	...	12	12	...	...	...	12	...
	Total Ministry	**360**	**7**	**2,567**	**91,584**	**257**	**...**	**126,105**	**220,520**	**220,880**	**48,895**	**18,719**	**67,614**	**288,494**	**...**
5	**Citizenship and Immigration**														
	Department	4	910	4,578	502,250	69	...	6,062	513,869	513,873	...	...	...	513,873	...
	Immigration and Refugee Board of Canada	...	...	391	...	...	...	25	416	416	...	...	...	416	...
	Total Ministry	**4**	**910**	**4,969**	**502,250**	**69**	**...**	**6,087**	**514,285**	**514,289**	**...**	**...**	**...**	**514,289**	**...**
6	**Environment**														
	Department	3,116	...	937	7,827	224	...	1,980	10,968	14,084	44,581	32,695	77,276	91,360	798
	Canadian Environmental Assessment Agency	9	...	62	...	...	...	...	62	71	142	68	210	281	7
	Total Ministry	**3,125**	**...**	**999**	**7,827**	**224**	**...**	**1,980**	**11,030**	**14,155**	**44,723**	**32,763**	**77,486**	**91,641**	**805**
7	**Finance**														
	Department	...	5,769,791	3,066	50	30	373,799	76,060	6,222,796	6,222,796	152	8,192	8,344	6,231,140	31,688
	Auditor General	8	...	70	728	4	...	...	802	810	...	...	...	810	31
	Office of the Superintendent of Financial Institutions	...	...	...	...	...	...	...	...	...	62,488	1,326	63,814	63,814	...
	Total Ministry	**8**	**5,769,791**	**3,136**	**778**	**34**	**373,799**	**76,060**	**6,223,598**	**6,223,606**	**62,640**	**9,518**	**72,158**	**6,295,764**	**31,719**
8	**Fisheries and Oceans**	**2,122**	**667**	**8,065**	**51,585**	**5,016**	**...**	**2,915**	**68,248**	**70,370**	**43,190**	**4,096**	**47,286**	**117,656**	**...**
9	**Foreign Affairs and International Trade**														
	Department	3	907	18,572	198,599	2,230	...	5,445	225,753	225,756	92,969	6,274	99,243	324,999	7,213
	Canadian International Development Agency	...	2,484	10,253	37	15	...	82,581	95,370	95,370	...	...	...	95,370	328
	Export Development Corporation	...	115,926	...	...	...	...	78,764	194,690	194,690	...	...	...	194,690	194,690
	International Joint Commission	...	...	339	...	...	...	120	459	459	...	...	...	459	2
	NAFTA Secretariat, Canadian Section	...	...	...	...	...	...	348	348	348	...	...	...	348	...
	Northern Pipeline Agency	...	...	...	...	...	...	152	152	152	...	...	...	152	...
	Total Ministry	**3**	**119,317**	**29,164**	**198,636**	**2,245**	**...**	**167,410**	**516,772**	**516,775**	**92,969**	**6,274**	**99,243**	**616,018**	**202,233**
10	**Governor General**	**12**	**...**	**1**	**...**	**1**	**...**	**132**	**134**	**146**	**...**	**...**	**...**	**146**	**1**
11	**Health**														
	Department	247	...	11,584	1,655	762	...	8,452	22,453	22,700	51,990	3,920	55,910	78,610	...
	Hazardous Materials Information Review Commission	...	...	5	728	...	...	5	738	738	...	...	...	738	...
	Canadian Institutes of Health Research	...	...	882	...	15	...	...	897	897	...	...	...	897	...
	Patented Medicine Prices Review Board	...	...	94	..	2	...	933	1,029	1,029	...	...	...	1,029	...
	Total Ministry	**247**	**...**	**12,565**	**2,383**	**779**	**...**	**9,390**	**25,117**	**25,364**	**51,990**	**3,920**	**55,910**	**81,274**	**...**

TABLE 4

Ministerial Revenues by Main Classification—*Continued*

(in thousands of dollars)

			Non-tax revenues								Revenues netted against expenditures				
Section	Department or agency	Tax revenues	Return on investments (1)	Refunds of previous years' expenditures	Sales of goods and services (2)	Proceeds from the disposal of surplus Crown assets	Net gain on exchange and Domestic coinage (3)	Miscellaneous non-tax revenues	Total non-tax revenues	Total net revenues	External revenues	Internal revenues	Total	Total gross revenues	Internal revenues
12	**Human Resources Development**														
	Department	16	...	159,236	266	423	...	270,034	429,959	429,975	317,226	1,167,977	1,485,203	1,915,178	4,022
	Canada Industrial Relations Board	...	...	11	4	...	...	...	15	15	...	...	...	15	...
	Canadian Centre for Occupational Health and Safety	81	...	...	...	1	...	...	1	82	3,785	544	4,329	4,411	...
	Total Ministry	**97**	**...**	**159,247**	**270**	**424**	**...**	**270,034**	**429,975**	**430,072**	**321,011**	**1,168,521**	**1,489,532**	**1,919,604**	**4,022**
13	**Indian Affairs and Northern Development**	**542**	**111,395**	**19,978**	**28,744**	**130**	**...**	**6,957**	**167,204**	**167,746**	**...**	**...**	**...**	**167,746**	**...**
14	**Industry**														
	Department	1,041	12,497	110,234	153,240	340	...	5,371	281,682	282,723	105,298	5,602	110,900	393,623	...
	Atlantic Canada Opportunities Agency	...	388	52,038	8,028	10	...	909	61,373	61,373	...	...	...	61,373	...
	Canadian Space Agency	57	...	3,111	3,120	5	...	65	6,301	6,358	...	...	...	6,358	...
	Competition Tribunal	...	...	...	...	...	...	11	11	11	...	...	...	11	...
	Economic Development Agency of Canada for the Regions of Quebec	...	103	32,558	30,168	25	...	385	63,239	63,239	...	...	...	63,239	...
	National Research Council of Canada	1,964	...	603	67,603	75	...	16	68,297	70,261	...	...	...	70,261	...
	Natural Sciences and Engineering Research Council	...	...	602	...	...	...	...	602	602	...	...	...	602	...
	Social Sciences and Humanities Research Council	...	...	232	...	...	...	...	232	232	...	...	...	232	...
	Statistics Canada	...	...	279	...	49	...	2,567	2,895	2,895	32,464	47,042	79,506	82,401	...
	Western Economic Diversification	...	...	26,419	25,385	13	...	3,601	55,418	55,418	...	...	...	55,418	...
	Total Ministry	**3,062**	**12,988**	**226,076**	**287,544**	**517**	**...**	**12,925**	**540,050**	**543,112**	**137,762**	**52,644**	**190,406**	**733,518**	**...**
15	**Justice**														
	Department	65	...	736	37,747	22	...	1,550	40,055	40,120	...	...	...	40,120	172
	Canadian Human Rights Commission	...	...	169	...	2	...	7	178	178	...	...	...	178	53
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	...	10,514	10,514	10,514	...	243	243	10,757	...
	Federal Court of Canada	...	...	118	1,230	5	...	4,719	6,072	6,072	...	...	...	6,072	...
	Law Commission of Canada	...	...	29	...	...	...	...	29	29	...	...	...	29	384
	Offices of the Information and Privacy Commissioners of Canada	...	...	1	...	3	...	31	35	35	...	...	...	35	384
	Supreme Court of Canada	3	...	31	117	7	...	182	337	340	...	...	..	340	8
	Tax Court of Canada	...	...	1	615	1	...	...	617	617	...	...	...	617	34
	Total Ministry	**68**	**...**	**1,085**	**39,709**	**40**	**...**	**17,003**	**57,837**	**57,905**	**...**	**243**	**243**	**58,148**	**1,035**

16	**National Defence**	**2,613**	**849**	**44,387**	...	**49,366**	...	**14,049**	**108,651**	**111,264**	**387,100**	**19,254**	**406,354**	**517,618**	...
17	**Natural Resources**														
	Department	1,279	499	3,662	16,577	382	...	9,790	30,910	32,189	29,445	6,745	36,190	68,379	...
	Canadian Nuclear Safety Commission	...	...	198	38,419	19	...	206	38,842	38,842	...	...	...	38,842	...
	National Energy Board	...	...	73	3	1	...	30,626	30,703	30,703	...	...	...	30,703	...
	Total Ministry	**1,279**	**499**	**3,933**	**54,999**	**402**	...	**40,622**	**100,455**	**101,734**	**29,445**	**6,745**	**36,190**	**137,924**	...
18	**Parliament**														
	The Senate	...	...	(38)	2	21	...	...	(15)	(15)	...	...	...	(15)	...
	House of Commons	...	...	389	...	...	...	...	389	389	806	10	816	1,205	...
	Library of Parliament	...	...	133	...	...	...	...	133	133	151	52	203	336	...
	Total Ministry	...	...	**484**	**2**	**21**	...	...	**507**	**507**	**957**	**62**	**1,019**	**1,526**	...
19	**Privy Council**														
	Department	...	...	1,089	...	42	...	23	1,154	1,154	...	...	...	1,154	842
	Canadian Centre for Management Development	...	...	6	6,183	7	...	4	6,200	6,200	...	...	...	6,200	6,054
	Canadian Intergovernmental Conference Secretariat	...	...	1	...	...	...	1,046	1,047	1,047	...	...	...	1,047	...
	Canadian Transportation Accident Investigation and Safety Board	...	...	163	...	4	...	57	224	224	...	...	...	224	122
	Chief Electoral Officer	2	...	11	...	3	...	27	41	43	...	...	...	43	3
	Commissioner of Official Languages	...	...	11	...	1	...	...	12	12	...	...	...	12	...
	Millennium Bureau of Canada	...	...	181	...	...	...	...	181	181	...	...	...	181	146
	National Round Table on the Environment and the Economy	...	...	15	...	...	...	11	26	26	...	...	...	26	...
	Public Service Staff Relations Board	...	...	8	...	1	...	2	11	11	...	...	...	11	5
	Security Intelligence Review Committee	...	...	29	...	...	...	...	29	29	...	...	...	29	19
	The Leadership Network	...	...	149	...	...	...	...	149	149	...	...	...	149	80
	Total Ministry	**2**	...	**1,663**	**6,183**	**58**	...	**1,170**	**9,074**	**9,076**	...	...	...	**9,076**	**7,271**
20	**Public Works and Government Services**														
	Department	...	18,709	34,239	26,628	405	...	39,302	119,283	119,283	162,547	1,740,534	1,903,081	2,022,364	...
	Canada Information Office	...	...	6	...	...	...	1	7	7	...	...	...	7	...
	Canada Mortgage and Housing Corporation	...	543,729	20,405	...	...	...	42,613	606,747	606,747	...	...	...	606,747	...
	Total Ministry	...	**562,438**	**54,650**	**26,628**	**405**	...	**81,916**	**726,037**	**726,037**	**162,547**	**1,740,534**	**1,903,081**	**2,629,118**	...
21	**Solicitor General**														
	Department	1	...	226	1	4	...	5	236	237	...	...	...	237	...
	Canadian Security Intelligence Service	23	...	396	...	411	...	477	1,284	1,307	...	...	...	1,307	...
	Correctional Service	...	...	2,174	13,500	605	...	506	16,785	16,785	18,411	72,882	91,293	108,078	...
	National Parole Board	...	...	...	646	10	...	...	656	656	...	...	...	656	...
	Royal Canadian Mounted Police	851	(30)	6,132	8,509	6,944	...	60	21,615	22,466	832,435	16,160	848,595	871,061	...
	Royal Canadian Mounted Police Public Complaints Commission	...	...	19	...	...	...	...	19	19	...	...	...	19	...
	Total Ministry	**875**	**(30)**	**8,947**	**22,656**	**7,974**	...	**1,048**	**40,595**	**41,470**	**850,846**	**89,042**	**939,888**	**981,358**	...

TABLE 4

Ministerial Revenues by Main Classification—*Concluded*

(in thousands of dollars)

			Non-tax revenues								Revenues netted against expenditures				
Section	Department or agency	Tax revenues	Return on investments [1]	Refunds of previous years' expenditures	Sales of goods and services [2]	Proceeds from the disposal of surplus Crown assets	Net gain on exchange and Domestic coinage [3]	Miscellaneous non-tax revenues	Total non-tax revenues	Total net revenues	External revenues	Internal revenues	Total	Total gross revenues	Internal revenues
22	**Transport**														
	Department	21,678	42,364	15,849	4,343	9,438	...	14,813	86,807	108,485	287,771	29,563	317,334	425,819	...
	Canadian Transportation Agency	...	...	3	8	3	...	13	27	27	...	...	...	27	...
	Total Ministry	**21,678**	**42,364**	**15,852**	**4,351**	**9,441**	**...**	**14,826**	**86,834**	**108,512**	**287,771**	**29,563**	**317,334**	**425,846**	**...**
23	**Treasury Board**	**...**	**...**	**3,785**	**1**	**8**	**...**	**8,444**	**12,238**	**12,238**	**33,916**	**38,236**	**72,152**	**84,390**	**7,334**
24	**Veterans Affairs**	**29**	**7**	**5,259**	**24,328**	**95**	**...**	**3,980**	**33,669**	**33,698**	**...**	**...**	**...**	**33,698**	**...**
	Total ministerial revenues	**150,631,733**	**6,684,726**	**639,943**	**1,396,367**	**82,176**	**373,799**	**1,022,631**	**10,199,642**	**160,831,375**	**2,739,633**	**3,304,163**	**6,043,796**	**166,875,171**	**274,735**

Note: If no amount is shown, either the revenues were less than $500 or none were reported.

(1) Additional details are provided in Section 12 of Volume II (Part II).

(2) Includes rights and privileges, lease and use of public property, services of a regulatory nature, services of a non-regulatory nature, sales of goods and information products and other fees and charges.

(3) Net gain on exchange amounts to $191,580 and domestic coinage to $182,219.

TABLE 4a

Recapitulation of External Revenues by Main Classification

Table 4a reconciles total net ministerial revenues (Table 4) with external revenues reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1. The reconciling items include the revenues from the consolidated specified purpose accounts, the accrual of accounts receivable and the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual and deferral of non-tax revenues and the elimination of internal revenues. The difference between gross and net revenues is revenues netted against expenditures, revenues of consolidated Crown corporations credited to expenditures, tax revenue items related to expenditures and included in revenues, and recovery of tax revenues credited to expenditures.

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Accruals and other adjustments	Deferred revenues	Internal revenues	NET EXTERNAL REVENUES	Revenues netted against expenditures	Other revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL REVENUES
TAX REVENUES—											
Income tax—											
Personal	82,305,147	...	...	...	...	82,305,147	...	...	6,222,501	...	88,527,648
Corporation	28,024,651	...	186,900 (1)	...	...	28,211,551	...	...	...	...	28,211,551
Other income tax revenues	4,312,234	...	...	...	...	4,312,234	...	...	...	...	4,312,234
	114,642,032	...	*186,900*	...	...	*114,828,932*	...	...	*6,222,501*	...	*121,051,433*
Employment insurance premiums	...	18,731,695	...	...	...	18,731,695	...	...	...	...	18,731,695
Other taxes and duties—											
Goods and services tax	24,934,990	...	54,346	...	...	24,989,336	...	...	2,901,708	...	27,891,044
Energy taxes—											
Excise tax—Gasoline	4,306,973	...	...	...	...	4,306,973	...	...	...	...	4,306,973
Excise tax—Aviation gasoline and diesel fuel	498,311	...	...	...	...	498,311	...	...	...	...	498,311
	4,805,284	...	...	...	...	*4,805,284*	...	...	...	...	*4,805,284*
Customs import duties	2,807,187	...	...	...	...	2,807,187	...	...	...	...	2,807,187
Other excise taxes and duties—											
Excise duties	3,476,804	...	...	...	...	3,476,804	...	...	...	...	3,476,804
Miscellaneous excise taxes and duties	(34,564)	...	71,800	...	...	37,236	...	...	...	...	37,236
	3,442,240	...	*71,800*	...	...	*3,514,040*	...	...	...	...	*3,514,040*
	35,989,701	...	*126,146*	...	...	*36,115,847*	...	...	*2,901,708*	...	*39,017,555*
TOTAL TAX REVENUES	150,631,733	18,731,695	313,046	...	...	169,676,474	...	...	9,124,209	...	178,800,683

TABLE 4a

Recapitulation of External Revenues by Main Classification—*Concluded*

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Accruals and other adjustments	Deferred revenues	Internal revenues	NET EXTERNAL REVENUES	Revenues netted against expenditures	Other revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL REVENUES
NON-TAX REVENUES—											
Return on investments	6,684,726	...	(437,434)	...	(103,876)	6,143,416	14,367	...	...	47,263	6,205,046
Other non-tax revenues—											
Refunds of previous years' expenditures	639,943	...	(32,656)	...	(15,650)	591,637	18	...	...	...	591,655
Sales of goods and services—											
Rights and privileges	622,478	...	(4,925)	(42,447)	(3,572)	571,534	994,529	(2,074)	...	...	1,563,989
Lease and use of public properties	5,576	...	23,707	(887)	(1,088)	27,308	382,543	...	...	...	409,851
Services of a regulatory nature	134,784	...	(82,448)	(14,419)	(4)	37,913	281,935	(16,266)	...	...	303,582
Services of a non-regulatory nature	50,780	...	28,433	(35)	(19,957)	59,221	192,953	...	...	...	252,174
Sales of goods and information products	55,865	...	(1,245)	(302)	(132)	54,186	167,788	(17)	...	...	221,957
Other fees and charges	526,884	...	15,309	(6)	(10,727)	531,460	85,304	(85)	...	...	616,679
Proceeds from the disposal of surplus Crown assets	82,176	...	60,071	...	(31,248)	110,999	...	...	...	...	110,999
Domestic coinage	373,799	...	(191,520)	...	...	182,279	...	...	...	...	182,279
Miscellaneous non-tax revenues	1,022,631	(91,265)	(265,245)	2,999	(65,091)	604,029	620,196	152,464	...	1,715,459	3,092,148
	3,514,916	*(91,265)*	*(450,519)*	*(55,097)*	*(147,469)*	*2,770,566*	*2,725,266*	*134,022*	...	*1,715,459*	*7,345,313*
TOTAL NON-TAX REVENUES	10,199,642	(91,265)	(887,953)	(55,097)	(251,345)	8,913,982	2,739,633	134,022	...	1,762,722	13,550,359
TOTAL REVENUES	160,831,375	18,640,430	(574,907)	(55,097)	(251,345)	178,590,456	2,739,633	134,022	9,124,209	1,762,722	192,351,042

Note: If no amount is shown, either the revenues were less than $500 or none were reported.

[1] Represents reversal of a portion of the allowance for tax refunds provided for in previous years.

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry

Table 5 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
	As shown in										
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers (1)	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					2	**Agriculture and Agri-Food**					
3,152	2,301,749	(2,988)	197,459	2,499,372		Department	2,362,706	132,184	...	4,482	2,081,327
...	2,588	293	74	2,955		Canadian Dairy Commission	2,955	...	...	...	2,585
25	266,894	25,700	80,531	373,150		Canadian Food Inspection Agency	350,281	22,844	...	25	328,469
14,716	20,028	...	2,535	37,279		Canadian Grain Commission	17,914	254	...	19,111	(1,206)
...	...	2,000	...	2,000		Farm Credit Corporation	2,000	...	...	...	...
17,893	**2,591,259**	**25,005**	**280,599**	**2,914,756**		**Total Ministry**	**2,735,856**	**155,282**	**...**	**23,618**	**2,411,175**
69,521	**2,807,655**	**16,130**	**1,851,784**	**4,745,090**	3	**Canada Customs and Revenue Agency**	**4,560,721**	**...**	**...**	**184,369**	**2,935,170**
					4	**Canadian Heritage**					
21	831,427	27,929	141,458	1,000,835		Department	977,859	22,976	...	...	885,988
...	114,757	12,184	489	127,430		Canada Council	127,430	...	...	...	116,583
...	901,134	...	19,641	920,775		Canadian Broadcasting Corporation	902,075	18,700	...	...	879,187
...	79,397	13,171	177	92,745		Canadian Film Development Corporation	92,745	...	...	...	78,993
...	47,516	2,296	2,308	52,120		Canadian Museum of Civilization	52,120	...	...	...	47,344
...	21,125	1,767	1,292	24,184		Canadian Museum of Nature	24,184	...	...	...	21,658
4	4,491	200	4,822	9,517		Canadian Radio-television and Telecommunications Commission	9,377	136	...	4	8,248
25	46,812	875	6,489	54,201		National Archives of Canada	53,035	1,141	...	25	49,452
...	21,491	...	3,346	24,837		National Arts Centre Corporation	24,837	...	...	...	24,915
...	8,874	1,500	2,349	12,723		National Battlefields Commission	12,301	422	...	...	10,189
...	77,119	17,266	3,319	97,704		National Capital Commission	97,484	220	...	...	107,401
14,202	59,618	250	2,713	76,783		National Film Board	63,014	2,118	...	11,651	60,018
...	33,285	2,756	419	36,460		National Gallery of Canada	36,460	...	...	...	36,273
4	32,695	2,550	3,340	38,589		National Library	37,298	1,281	...	10	33,486
...	20,298	2,701	850	23,849		National Museum of Science and Technology	23,849	...	...	...	20,301
26,177	345,745	78,294	17,840	468,056		Parks Canada Agency	436,987	574	...	30,495	388,419
7,677	107,846	3,344	23,294	142,161		Public Service Commission	132,351	1,198	...	8,612	119,617
...	17,641	2,360	310	20,311		Status of Women—Office of the Co-ordinator	20,162	148	...	1	20,855
48,110	**2,771,271**	**169,443**	**234,456**	**3,223,280**		**Total Ministry**	**3,123,568**	**48,914**	**...**	**50,798**	**2,908,927**

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry—*Continued*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in		Adjustments, warrants and transfers [1]	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
					5	**Citizenship and Immigration**					
46	878,472	...	71,200	949,718		Department	903,618	46,097	...	3	855,847
8	85,938	5,839	8,594	100,379		Immigration and Refugee Board of Canada	98,118	2,261	...	...	87,935
54	**964,410**	**5,839**	**79,794**	**1,050,097**		**Total Ministry**	**1,001,736**	**48,358**	...	**3**	**943,782**
					6	**Environment**					
58	571,224	27,790	67,993	667,065		Department	640,058	26,929	...	78	719,985
...	11,439	...	698	12,137		Canadian Environmental Assessment Agency	11,387	750	...	...	11,416
58	**582,663**	**27,790**	**68,691**	**679,202**		**Total Ministry**	**651,445**	**27,679**	...	**78**	**731,401**
					7	**Finance**					
256,789	64,397,192	5,424,400	4,520,776	74,599,157		Department	74,267,273	154,903	(3,101)	180,082	70,665,884
...	54,034	850	5,182	60,066		Auditor General	58,576	1,490	...	...	56,914
...	8,607	288	454	9,349		Canadian International Trade Tribunal	8,771	578	...	...	8,707
...	...	17,178	...	17,178		Financial Transactions and Reports Analysis Centre of Canada	16,664	514	...	...	...
65,681	1,660	513	20	67,874		Office of the Superintendent of Financial Institutions	(9,541)	1	...	77,414	7,927
322,470	**64,461,493**	**5,443,229**	**4,526,432**	**74,753,624**		**Total Ministry**	**74,341,743**	**157,486**	**(3,101)**	**257,496**	**70,739,432**
1,298	**1,332,762**	**50,945**	**241,790**	**1,626,795**	8	**Fisheries and Oceans**	**1,527,873**	**97,622**	...	**1,300**	**1,378,996**
					9	**Foreign Affairs and International Trade**					
13,780	1,429,249	43,637	187,753	1,674,419		Department	1,554,914	105,137	...	14,368	1,587,465
...	10,664	...	3,221	13,885		Canadian Commercial Corporation	13,885	...	...	...	17,548
7	1,858,929	301,280	(12,825)	2,147,391		Canadian International Development Agency	2,140,598	6,778	...	15	1,862,408
...	130,000	...	(102,359)	27,641		Export Development Corporation	27,641	...	...	...	21,857
...	87,951	...	619	88,570		International Development Research Centre	88,570	...	...	...	87,019
...	4,477	526	652	5,655		International Joint Commission	5,444	211	...	...	6,189
...	2,250	...	30	2,280		NAFTA Secretariat, Canadian Section	1,777	503	...	...	1,819
...	259	...	6	265		Northern Pipeline Agency	123	142	...	...	225
13,787	**3,523,779**	**345,443**	**77,097**	**3,960,106**		**Total Ministry**	**3,832,952**	**112,771**	...	**14,383**	**3,584,530**

10	**13,696**	**...**	**2,328**	**16,034**	**10**	**Governor General**	**15,969**	**65**	**...**	**15,316**
					11	**Health**				
151	2,079,947	114,727	140,051	2,334,876		Department	2,320,539	14,186	...	151	2,895,294
...	1,929	567	68	2,564		Hazardous Materials Information Review Commission	2,231	333	...	...	1,869
...	...	88,238	313,054	401,292		Canadian Institutes of Health Research	390,035	11,244	...	13	310,504
...	308,633	...	(308,633)	...		Medical Research Council	...	...	...	...	...
1	3,711	134	325	4,171		Patented Medicine Prices Review Board	3,998	172	...	1	3,668
152	**2,394,220**	**203,666**	**144,865**	**2,742,903**		**Total Ministry**	**2,716,803**	**25,935**	**...**	**165**	**3,211,335**
					12	**Human Resources Development**				
213	27,532,956	(316,840)	(19,019)	27,197,310		Department	27,007,559	189,480	...	271	26,144,988
2	8,992	...	2,465	11,459		Canada Industrial Relations Board	11,143	316	...	...	10,361
...	1,697	...	27	1,724		Canadian Artists and Producers Professional Relations Tribunal	1,290	434	...	...	1,150
...	1,531	600	270	2,401		Canadian Centre for Occupational Health and Safety	2,360	41	...	...	2,958
215	**27,545,176**	**(316,240)**	**(16,257)**	**27,212,894**		**Total Ministry**	**27,022,352**	**190,271**	**...**	**271**	**26,159,457**
					13	**Indian Affairs and Northern Development**				
32,760	4,804,581	275,960	44,201	5,157,502		Department	5,106,020	18,826	...	32,656	4,697,169
...	950	43	9	1,002		Canadian Polar Commission	980	22	...	...	1,020
32,760	**4,805,531**	**276,003**	**44,210**	**5,158,504**		**Total Ministry**	**5,107,000**	**18,848**	**...**	**32,656**	**4,698,189**
					14	**Industry**				
40,617	1,168,087	159,216	17,364	1,385,284		Department	1,236,922	90,159	...	58,203	2,068,441
17	330,166	(1,500)	6,157	334,840		Atlantic Canada Opportunities Agency	282,963	51,869	...	8	304,970
8	340,653	...	2,185	342,846		Canadian Space Agency	318,790	24,051	...	5	334,594
...	1,500	...	94	1,594		Competition Tribunal	1,581	13	...	...	1,438
...	874	974	50	1,898		Copyright Board	1,747	151	...	...	1,693
11	263,130	(13,500)	2,881	252,522		Economic Development Agency of Canada for the Regions of Quebec	233,150	19,347	...	25	257,994
...	10,536	23,014	64	33,614		Enterprise Cape Breton Corporation	33,614	...	...	...	8,566
16,039	525,332	52,911	34,019	628,301		National Research Council of Canada	591,177	8,510	...	28,614	543,521
1	549,447	27,792	5,164	582,404		Natural Sciences and Engineering Research Council	564,953	17,451	...	...	549,848
...	121,669	25,682	4,418	151,769		Social Sciences and Humanities Research Council	143,039	8,730	...	...	125,825
...	5,266	133	47	5,446		Standards Council of Canada	5,446	...	...	...	5,330
...	409,786	...	55,385	465,171		Statistics Canada	450,003	15,168	...	...	355,879
1	191,478	21,439	5,430	218,348		Western Economic Diversification	214,047	4,301	...	...	215,191
56,694	**3,917,924**	**296,161**	**133,258**	**4,404,037**		**Total Ministry**	**4,077,432**	**239,750**	**...**	**86,855**	**4,773,290**
					15	**Justice**				
8	657,543	104,157	132,703	894,411		Department	888,624	5,765	...	22	716,194
1	16,373	800	3,213	20,387		Canadian Human Rights Commission	19,607	778	...	2	18,437
...	3,527	157	13	3,697		Canadian Human Rights Tribunal	2,872	825	...	...	3,919
...	264,481	2,283	(3,034)	263,730		Commissioner for Federal Judicial Affairs	263,572	158	...	...	255,715
2	31,436	3,446	1,084	35,968		Federal Court of Canada	35,301	667	...	...	33,899

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry—*Concluded*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
	As shown in										
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers (1)	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
...	3,007	143	46	3,196		Law Commission of Canada	3,110	86	...	...	2,913
1	8,483	4,700	485	13,669		Offices of the Information and Privacy Commissioners of Canada	13,355	313	...	1	9,931
14	16,703	...	3,157	19,874		Supreme Court of Canada	19,342	532	...	...	17,139
...	11,471	185	913	12,569		Tax Court of Canada	12,491	77	...	1	11,763
26	**1,013,024**	**115,871**	**138,580**	**1,267,501**		**Total Ministry**	**1,258,274**	**9,201**	**...**	**26**	**1,069,910**
17	**11,199,000**	**624,306**	**151,898**	**11,975,221**	**16**	**National Defence**	**11,469,965**	**504,500**	**...**	**756**	**11,521,681**
					17	**Natural Resources**					
27,313	591,098	47,956	27,684	694,051		Department	647,402	24,214	...	22,435	633,168
...	104,800	3,000	14,118	121,918		Atomic Energy of Canada Limited	121,150	768	...	...	122,150
...	49,783	203	7,553	57,539		Canadian Nuclear Safety Commission	56,031	1,508	...	...	53,746
...	85,975	...	...	85,975		Cape Breton Development Corporation	64,906	21,069	...	...	78,000
...	29,240	100	2,790	32,130		National Energy Board	30,586	1,543	...	1	31,423
27,313	**860,896**	**51,259**	**52,145**	**991,613**		**Total Ministry**	**920,075**	**49,102**	**...**	**22,436**	**918,487**
					18	**Parliament**					
...	52,496	...	532	53,028		The Senate	52,745	283	...	...	51,192
...	249,488	8,724	13,743	271,955		House of Commons	265,364	6,591	...	...	250,276
...	22,766	...	4,769	27,535		Library of Parliament	26,634	901	...	...	22,505
...	**324,750**	**8,724**	**19,044**	**352,518**		**Total Ministry**	**344,743**	**7,775**	**...**	**...**	**323,973**
					19	**Privy Council**					
9	95,034	2,182	5,976	103,201		Department	101,686	1,490	...	25	89,235
6	18,969	4,151	1,170	24,296		Canadian Centre for Management Development	24,018	278	...	...	17,800
...	3,666	440	98	4,204		Canadian Intergovernmental Conference Secretariat	3,995	209	...	...	3,748
25	24,086	2,958	3,858	30,927		Canadian Transportation Accident Investigation and Safety Board	30,145	778	...	4	39,128
...	33,735	171,700	(2,178)	203,257		Chief Electoral Officer	202,855	402	...	...	37,033
...	11,119	500	965	12,584		Commissioner of Official Languages	12,567	17	...	...	11,459
...	93,487	...	2,281	95,768		Millennium Bureau of Canada	71,738	24,030	...	...	46,442
...	3,365	153	1,009	4,527		National Round Table on the Environment and the Economy	4,379	148	...	...	3,320

1	5,803	250	250	6,304		Public Service Staff Relations Board	5,782	522	...	...	5,523
...	1,405	278	402	2,085		Security Intelligence Review Committee	1,943	141	...	1	1,809
...	11,797	439	86	12,322		The Leadership Network	9,822	2,500	...	...	8,781
41	**302,466**	**183,051**	**13,917**	**499,475**		**Total Ministry**	**468,930**	**30,515**	**...**	**30**	**264,278**
					20	**Public Works and Government Services**					
799,725	1,995,127	21,641	202,465	3,018,958		Department	2,093,190	108,591	...	817,177	1,854,008
...	20,648	31,682	5,705	58,035		Canada Information Office	57,444	591	...	...	19,913
...	1,893,524	12,000	...	1,905,524		Canada Mortgage and Housing Corporation	1,905,524	...	...	...	1,927,985
...	257,210	...	...	257,210		Canada Post Corporation	257,210	...	...	...	22,210
799,725	**4,166,509**	**65,323**	**208,170**	**5,239,727**		**Total Ministry**	**4,313,368**	**109,182**	**...**	**817,177**	**3,824,116**
					21	**Solicitor General**					
...	82,747	622	4,888	88,257		Department	84,303	3,954	...	...	82,829
4	170,361	2,559	24,578	197,502		Canadian Security Intelligence Service	196,688	809	...	5	178,233
7,919	1,320,435	10,333	67,823	1,406,510		Correctional Service	1,337,714	43,957	...	24,839	1,362,129
...	25,274	773	5,237	31,284		National Parole Board	30,938	336	...	10	28,299
...	1,763	100	279	2,142		Office of the Correctional Investigator	2,070	72	...	...	2,008
2,262	1,431,906	45,991	26,123	1,506,282		Royal Canadian Mounted Police	1,477,303	26,331	...	2,648	1,345,896
...	811	...	18	829		Royal Canadian Mounted Police External Review Committee	592	237	...	...	659
...	4,119	88	1,282	5,489		Royal Canadian Mounted Police Public Complaints Commission	5,249	240	...	...	7,716
10,185	**3,037,416**	**60,466**	**130,228**	**3,238,295**		**Total Ministry**	**3,134,857**	**75,936**	**...**	**27,502**	**3,007,769**
					22	**Transport**					
2,108	878,348	...	100,715	981,171		Department	915,720	63,357	...	2,094	903,925
1	21,442	1,629	3,147	26,219		Canadian Transportation Agency	23,611	2,605	...	3	22,275
...	985	130	86	1,201		Civil Aviation Tribunal	1,120	81	...	...	992
2,109	**900,775**	**1,759**	**103,948**	**1,008,591**		**Total Ministry**	**940,451**	**66,043**	**...**	**2,097**	**927,192**
...	**1,732,177**	**3,362,062**	**(381,114)**	**4,713,125**	**23**	**Treasury Board**	**4,178,590**	**534,527**	**...**	**8**	**1,136,371**
1	**2,004,775**	**76,908**	**57,900**	**2,139,584**	**24**	**Veterans Affairs**	**2,108,621**	**30,958**	**...**	**5**	**2,076,613**
1,402,439	**143,253,627**	**11,093,143**	**8,163,763**	**163,912,972**		**Total Government**	**159,853,324**	**2,540,720**	**(3,101)**	**1,522,029**	**149,561,390**

Note: If no amount is shown, either it is less than $500 or no amount was reported.

(1) On October 22, 2000, Parliament was dissolved for the purposes of a general election. As a result, first regular Supplementary Estimates could not be tabled in Parliament in time for its review and approval. Section 30 of the *Financial Administration Act* provides for the use of Governor General's special warrants to cover payments urgently required for the public good when Parliament is not in session, provided there is no appropriation to which the payments may be charged. Governor General's special warrants were issued on December 13, 2000 for $178,015,355 (budgetary), on January 9, 2001 for $1,768,942,701 (budgetary) and on January 23, 2001 for $1,562,952,856 (budgetary). These amounts are reported under the "Adjustments, warrants and transfers" column. Supplementary Estimates "A" was tabled on March 1, 2001, for additional funds that were not included in the Main Estimates or Governor General's special warrants.

TABLE 6

Source and Disposition of Non-Budgetary Authorities by Ministry

Table 6 presents the source and disposition of non-budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					2	**Agriculture and Agri-Food**					
274,290	...	...	...	274,290		Canadian Dairy Commission	15,288	...	...	259,002	2,924
8,119,824	...	...	(607,516)	7,512,308		Farm Credit Corporation	(226,046)	...	...	7,738,354	(236,127)
8,394,114	**...**	**...**	**(607,516)**	**7,786,598**		**Total Ministry**	**(210,758)**	**...**	**...**	**7,997,356**	**(233,203)**
					4	**Canadian Heritage**					
...	10	...	...	10		Department	...	10	...	...	...
...	**10**	**...**	**...**	**10**		**Total Ministry**	**...**	**10**	**...**	**...**	**...**
					5	**Citizenship and Immigration**					
53,098	...	(5,201)	...	47,897		Department	(4,127)	...	...	52,024	(4,186)
53,098	**...**	**(5,201)**	**...**	**47,897**		**Total Ministry**	**(4,127)**	**...**	**...**	**52,024**	**(4,186)**
					7	**Finance**					
2,071,300	462,062	6,451	(228,743)	2,311,070		Department	346,864	...	...	1,964,206	343,360
6,000,000	...	...	...	6,000,000		Canada Deposit Insurance Corporation	...	...	...	6,000,000	...
8,071,300	**462,062**	**6,451**	**(228,743)**	**8,311,070**		**Total Ministry**	**346,864**	**...**	**...**	**7,964,206**	**343,360**
					8	**Fisheries and Oceans**					
30,000	...	...	...	30,000		Freshwater Fish Marketing Corporation	...	...	...	30,000	...
30,000	**...**	**...**	**...**	**30,000**		**Total Ministry**	**...**	**...**	**...**	**30,000**	**...**
					9	**Foreign Affairs and International Trade**					
39,016	...	...	...	39,016		Department	8,671	...	...	30,345	4,269
10,000	...	...	...	10,000		Canadian Commercial Corporation	...	...	...	10,000	...
9,239,359	16,735	4,300	1,358,811	10,619,205		Canadian International Development Agency	153,351	9,410	...	10,456,444	148,779
21,867,186	125,100	...	1,081,961	23,074,247		Export Development Corporation	100,944	...	...	22,973,303	(228,959)
31,155,561	**141,835**	**4,300**	**2,440,772**	**33,742,468**		**Total Ministry**	**262,966**	**9,410**	**...**	**33,470,092**	**(75,911)**

					12	**Human Resources Development**					
...	...	1,800,000	...	1,800,000		Department	1,415,271	384,729	...	...	...
...	**...**	**1,800,000**	**...**	**1,800,000**		**Total Ministry**	**1,415,271**	**384,729**	**...**	**...**	**...**
					13	**Indian Affairs and Northern Development**					
59,846	22,303	39,494	(129)	121,514		Department	57,474	4,185	...	59,855	50,218
59,846	**22,303**	**39,494**	**(129)**	**121,514**		**Total Ministry**	**57,474**	**4,185**	**...**	**59,855**	**50,218**
					14	**Industry**					
1,950	800	...	...	2,750		Department	...	800	...	1,950	...
853,677	...	...	65,000	918,677		Business Development Bank of Canada	65,000	...	...	853,677	80,000
855,627	**800**	**...**	**65,000**	**921,427**		**Total Ministry**	**65,000**	**800**	**...**	**855,627**	**80,000**
82,859	**...**	**...**	**...**	**82,859**	**16**	**National Defence**	**(146)**	**...**	**...**	**83,005**	**7,432**
					17	**Natural Resources**					
...	7,826	...	...	7,826		Department	7,826	...	...	...	39,370
50,000	...	...	...	50,000		Cape Breton Development Corporation	...	...	...	50,000	(12,338)
50,000	**7,826**	**...**	**...**	**57,826**		**Total Ministry**	**7,826**	**...**	**...**	**50,000**	**27,032**
					20	**Public Works and Government Services**					
50,072	...	...	...	50,072		Department	(3,056)	...	...	53,128	3,174
...	(224,400)	...	62	(224,338)		Canada Mortgage and Housing Corporation	(224,338)	...	...	...	(222,403)
500,000	...	...	...	500,000		Canada Post Corporation	...	...	...	500,000	...
75,000	...	...	...	75,000		Royal Canadian Mint	...	...	...	75,000	...
625,072	**(224,400)**	**...**	**62**	**400,734**		**Total Ministry**	**(227,394)**	**...**	**...**	**628,128**	**(219,229)**
					21	**Solicitor General**					
28	...	...	...	28		Correctional Service	16	...	...	12	(1)
28	**...**	**...**	**...**	**28**		**Total Ministry**	**16**	**...**	**...**	**12**	**(1)**
					22	**Transport**					
10,000	...	...	(10,000)	...		Department	...	...	...	...	...
10,000	**...**	**...**	**(10,000)**	**...**		**Total Ministry**	**...**	**...**	**...**	**...**	**...**
603,732	**...**	**...**	**...**	**603,732**	**24**	**Veterans Affairs**	**(691)**	**...**	**...**	**604,423**	**(1,090)**
49,991,237	**410,436**	**1,845,044**	**1,659,446**	**53,906,163**		**Total Government**	**1,712,301**	**399,134**	**...**	**51,794,728**	**(25,578)**

Note: If no amount is shown, either the loans, investments or advances were less than $500 or none were reported.

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)

Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory). The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in Appropriation Acts and are generally referred to as "annual" or "voted" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Voted authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers (1)	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					2	**Agriculture and Agri-Food**					
...	1,986,234	33,805	268,616	2,288,655		Budgetary—Voted	2,133,388	155,267	...	...	1,646,967
17,893	605,025	(8,800)	11,983	626,101		Statutory	602,468	15	...	23,618	764,208
17,893	**2,591,259**	**25,005**	**280,599**	**2,914,756**			**2,735,856**	**155,282**	**...**	**23,618**	**2,411,175**
8,394,114	**...**	**...**	**(607,516)**	**7,786,598**		Non-budgetary—Statutory	**(210,758)**	**...**	**...**	**7,997,356**	**(233,203)**
					3	**Canada Customs and Revenue Agency**					
69,369	2,296,339	16,130	1,807,307	4,189,145		Budgetary—Voted	4,004,928	...	...	184,217	2,451,232
152	511,316	...	44,477	555,945		Statutory	555,793	...	...	152	483,938
69,521	**2,807,655**	**16,130**	**1,851,784**	**4,745,090**			**4,560,721**	**...**	**...**	**184,369**	**2,935,170**

					4	**Canadian Heritage**					
17,937	2,634,758	169,443	219,373	3,041,511		Budgetary—Voted	2,969,656	48,859	...	22,996	2,754,859
30,173	136,513	...	15,083	181,769		Statutory	153,912	55	...	27,802	154,068
48,110	**2,771,271**	**169,443**	**234,456**	**3,223,280**			**3,123,568**	**48,914**	...	**50,798**	**2,908,927**
...	**10**	...	...	**10**		Non-budgetary—Voted	...	**10**	...	...	...
					5	**Citizenship and Immigration**					
...	917,707	5,839	53,474	977,020		Budgetary—Voted	928,662	48,358	...	...	871,458
54	46,703	...	26,320	73,077		Statutory	73,074	...	...	3	72,324
54	**964,410**	**5,839**	**79,794**	**1,050,097**			**1,001,736**	**48,358**	...	**3**	**943,782**
53,098	...	**(5,201)**	...	**47,897**		Non-budgetary—Statutory	**(4,127)**	...	...	**52,024**	**(4,186)**
					6	**Environment**					
...	531,393	27,790	62,206	621,389		Budgetary—Voted	593,710	27,679	...	...	673,913
58	51,270	...	6,485	57,813		Statutory	57,735	...	...	78	57,488
58	**582,663**	**27,790**	**68,691**	**679,202**			**651,445**	**27,679**	...	**78**	**731,401**
					7	**Finance**					
...	1,940,660	21,329	33,525	1,995,514		Budgetary—Voted	1,841,160	157,455	(3,101)	...	1,930,859
322,470	62,520,833	5,421,900	4,492,907	72,758,110		Statutory	72,500,583	31	...	257,496	68,808,573
322,470	**64,461,493**	**5,443,229**	**4,526,432**	**74,753,624**			**74,341,743**	**157,486**	**(3,101)**	**257,496**	**70,739,432**
...	...	...	202,333	202,333		Non-budgetary—Voted	202,333	...	...	...	202,333
8,071,300	462,062	6,451	(431,076)	8,108,737		Statutory	144,531	...	...	7,964,206	141,027
8,071,300	**462,062**	**6,451**	**(228,743)**	**8,311,070**			**346,864**	...	...	**7,964,206**	**343,360**
					8	**Fisheries and Oceans**					
...	1,235,865	50,945	225,010	1,511,820		Budgetary—Voted	1,414,266	97,554	...	...	1,273,829
1,298	96,897	...	16,780	114,975		Statutory	113,607	68	...	1,300	105,167
1,298	**1,332,762**	**50,945**	**241,790**	**1,626,795**			**1,527,873**	**97,622**	...	**1,300**	**1,378,996**
30,000	...	...	...	**30,000**		Non-budgetary—Voted	...	...	...	**30,000**	...
					9	**Foreign Affairs and International Trade**					
...	2,977,782	190,883	220,437	3,389,102		Budgetary—Voted	3,276,338	112,764	...	...	3,190,600
13,787	545,997	154,560	(143,340)	571,004		Statutory	556,614	7	...	14,383	393,930
13,787	**3,523,779**	**345,443**	**77,097**	**3,960,106**			**3,832,952**	**112,771**	...	**14,383**	**3,584,530**
45,689	...	4,300	153,146	203,135		Non-budgetary—Voted	162,022	4,095	...	37,018	153,049
31,109,872	141,835	...	2,287,626	33,539,333		Statutory	100,944	5,315	...	33,433,074	(228,960)
31,155,561	**141,835**	**4,300**	**2,440,772**	**33,742,468**			**262,966**	**9,410**	...	**33,470,092**	**(75,911)**

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—*Continued*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in		Adjustments, warrants and transfers [1]	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
					10	**Governor General**					
...	12,034	...	2,220	14,254		Budgetary—Voted	14,189	65	...	...	13,693
10	1,662	...	108	1,780		Statutory	1,780	...	...	...	1,623
10	**13,696**	**...**	**2,328**	**16,034**			**15,969**	**65**	**...**	**...**	**15,316**
					11	**Health**					
...	2,325,601	203,666	135,541	2,664,808		Budgetary—Voted	2,638,918	25,890	...	...	2,283,700
152	68,619	...	9,324	78,095		Statutory	77,885	45	...	165	927,635
152	**2,394,220**	**203,666**	**144,865**	**2,742,903**			**2,716,803**	**25,935**	**...**	**165**	**3,211,335**
					12	**Human Resources Development**					
...	1,463,242	612	52,163	1,516,017		Budgetary—Voted	1,325,768	190,249	...	...	1,403,307
215	26,081,934	(316,852)	(68,420)	25,696,877		Statutory	25,696,584	22	...	271	24,756,150
215	**27,545,176**	**(316,240)**	**(16,257)**	**27,212,894**			**27,022,352**	**190,271**	**...**	**271**	**26,159,457**
...	**...**	**1,800,000**	**...**	**1,800,000**		Non-budgetary—Statutory	**1,415,271**	**384,729**	**...**	**...**	**...**
					13	**Indian Affairs and Northern Development**					
...	4,637,893	238,988	39,763	4,916,644		Budgetary—Voted	4,897,800	18,844	...	...	4,525,735
32,760	167,638	37,015	4,447	241,860		Statutory	209,200	4	...	32,656	172,454
32,760	**4,805,531**	**276,003**	**44,210**	**5,158,504**			**5,107,000**	**18,848**	**...**	**32,656**	**4,698,189**
59,846	**22,303**	**39,494**	**(129)**	**121,514**		Non-budgetary—Voted	**57,474**	**4,185**	**...**	**59,855**	**50,218**
					14	**Industry**					
...	3,536,615	294,161	100,703	3,931,479		Budgetary—Voted	3,691,745	239,734	...	...	4,357,627
56,694	381,309	2,000	32,555	472,558		Statutory	385,687	16	...	86,855	415,663
56,694	**3,917,924**	**296,161**	**133,258**	**4,404,037**			**4,077,432**	**239,750**	**...**	**86,855**	**4,773,290**

1,950	800	...	...	2,750		Non-budgetary—Voted	...	800	...	1,950	...
853,677	...	...	65,000	918,677		Statutory	65,000	...	...	853,677	80,000
855,627	**800**	**...**	**65,000**	**921,427**			**65,000**	**800**	**...**	**855,627**	**80,000**
					15	**Justice**					
...	704,438	115,871	136,461	956,770		Budgetary—Voted	947,571	9,199	...	...	773,486
26	308,586	...	2,119	310,731		Statutory	310,703	2	...	26	296,424
26	**1,013,024**	**115,871**	**138,580**	**1,267,501**			**1,258,274**	**9,201**	**...**	**26**	**1,069,910**
					16	**National Defence**					
...	10,408,684	624,306	37,747	11,070,737		Budgetary—Voted	10,566,237	504,500	...	...	10,538,795
17	790,316	...	114,151	904,484		Statutory	903,728	...	...	756	982,886
17	**11,199,000**	**624,306**	**151,898**	**11,975,221**			**11,469,965**	**504,500**	**...**	**756**	**11,521,681**
82,859	**...**	**...**	**...**	**82,859**		Non-budgetary—Voted	**(146)**	**...**	**...**	**83,005**	**7,432**
					17	**Natural Resources**					
...	795,568	50,757	40,829	887,154		Budgetary—Voted	838,052	49,102	...	...	848,217
27,313	65,328	502	11,316	104,459		Statutory	82,023	...	...	22,436	70,270
27,313	**860,896**	**51,259**	**52,145**	**991,613**			**920,075**	**49,102**	**...**	**22,436**	**918,487**
50,000	**7,826**	**...**	**...**	**57,826**		Non-budgetary—Voted	**7,826**	**...**	**...**	**50,000**	**27,032**
					18	**Parliament**					
...	217,495	6,864	13,165	237,524		Budgetary—Voted	229,749	7,775	...	...	211,951
...	107,255	1,860	5,879	114,994		Statutory	114,994	...	...	...	112,022
...	**324,750**	**8,724**	**19,044**	**352,518**			**344,743**	**7,775**	**...**	**...**	**323,973**
					19	**Privy Council**					
...	246,203	13,051	16,126	275,380		Budgetary—Voted	244,868	30,512	...	...	205,912
41	56,263	170,000	(2,209)	224,095		Statutory	224,062	3	...	30	58,366
41	**302,466**	**183,051**	**13,917**	**499,475**			**468,930**	**30,515**	**...**	**30**	**264,278**
					20	**Public Works and Government Services**					
...	4,122,129	65,323	182,733	4,370,185		Budgetary—Voted	4,261,029	109,156	...	...	3,787,870
799,725	44,380	...	25,437	869,542		Statutory	52,339	26	...	817,177	36,246
799,725	**4,166,509**	**65,323**	**208,170**	**5,239,727**			**4,313,368**	**109,182**	**...**	**817,177**	**3,824,116**
3,467	...	...	...	3,467		Non-budgetary—Voted	(1,482)	...	...	4,949	2,714
621,605	(224,400)	...	62	397,267		Statutory	(225,912)	...	...	623,179	(221,943)
625,072	**(224,400)**	**...**	**62**	**400,734**			**(227,394)**	**...**	**...**	**628,128**	**(219,229)**

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—*Concluded*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers (1)	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					21	**Solicitor General**					
...	2,635,085	60,466	96,352	2,791,903		Budgetary—Voted	2,715,980	75,923	...	...	2,582,141
10,185	402,331	...	33,876	446,392		Statutory	418,877	13	...	27,502	425,628
10,185	**3,037,416**	**60,466**	**130,228**	**3,238,295**			**3,134,857**	**75,936**	**...**	**27,502**	**3,007,769**
28	**...**	**...**	**...**	**28**		Non-budgetary—Voted	**16**	**...**	**...**	**12**	**(1)**
					22	**Transport**					
...	788,953	1,759	87,683	878,395		Budgetary—Voted	812,353	66,042	...	...	806,733
2,109	111,822	...	16,265	130,196		Statutory	128,098	1	...	2,097	120,459
2,109	**900,775**	**1,759**	**103,948**	**1,008,591**			**940,451**	**66,043**	**...**	**2,097**	**927,192**
...	...	...	...	...		Non-budgetary—Voted	...	...	...	...	...
10,000	...	...	(10,000)	...		Statutory	...	...	...	...	...
10,000	**...**	**...**	**(10,000)**	**...**			**...**	**...**	**...**	**...**	**...**
					23	**Treasury Board**					
...	1,708,509	322,062	(378,848)	1,651,723		Budgetary—Voted	1,117,196	534,527	...	...	857,556
...	23,668	3,040,000	(2,266)	3,061,402		Statutory	3,061,394	...	...	8	278,815
...	**1,732,177**	**3,362,062**	**(381,114)**	**4,713,125**			**4,178,590**	**534,527**	**...**	**8**	**1,136,371**
					24	**Veterans Affairs**					
...	1,973,706	76,908	54,100	2,104,714		Budgetary—Voted	2,073,756	30,958	...	...	2,042,223
1	31,069	...	3,800	34,870		Statutory	34,865	...	...	5	34,390
1	**2,004,775**	**76,908**	**57,900**	**2,139,584**			**2,108,621**	**30,958**	**...**	**5**	**2,076,613**
603,732	**...**	**...**	**...**	**603,732**		Non-budgetary—Statutory	**(691)**	**...**	**...**	**604,423**	**(1,090)**

					Total Government					
87,306	50,096,893	2,590,958	3,506,686	56,281,843	Budgetary—Voted	53,537,319	2,540,412	(3,101)	207,213	50,032,663
1,315,133	93,156,734	8,502,185	4,657,077	107,631,129	Statutory	106,316,005	308	...	1,314,816	99,528,727
1,402,439	**143,253,627**	**11,093,143**	**8,163,763**	**163,912,972**		**159,853,324**	**2,540,720**	**(3,101)**	**1,522,029**	**149,561,390**
273,839	30,939	43,794	355,350	703,922	Non-budgetary—Voted	428,043	9,090	...	266,739	442,777
49,717,398	379,497	1,801,250	1,304,096	53,202,241	Statutory	1,284,258	390,044	...	51,527,939	(468,355)
49,991,237	**410,436**	**1,845,044**	**1,659,446**	**53,906,163**		**1,712,301**	**399,134**	**...**	**51,794,728**	**(25,578)**
361,145	50,127,832	2,634,752	3,862,036	56,985,765	Voted	53,965,362	2,549,502	(3,101)	474,002	50,475,440
51,032,531	93,536,231	10,303,435	5,961,173	160,833,370	Statutory	107,600,263	390,352	...	52,842,755	99,060,372
51,393,676	**143,664,063**	**12,938,187**	**9,823,209**	**217,819,135**	**Total Government**	**161,565,625**	**2,939,854**	**(3,101)**	**53,316,757**	**149,535,812**

Note: If no amount is shown, either it is less than $500 or no amount was reported.

[1] On October 22, 2000, Parliament was dissolved for the purposes of a general election. As a result, first regular Supplementary Estimates could not be tabled in Parliament in time for its review and approval. Section 30 of the *Financial Administration Act* provides for the use of Governor General's special warrants to cover payments urgently required for the public good when Parliament is not in session, provided there is no appropriation to which the payments may be charged. Governor General's special warrants were issued on December 13, 2000 for $178,015,355 (budgetary), on January 9, 2001 for $1,768,942,701 (budgetary) and on January 23, 2001 for $1,562,952,856 (budgetary). These amounts are reported under the "Adjustments, warrants and transfers" column. Supplementary Estimates "A" was tabled on March 1, 2001, for additional funds that were not included in the Main Estimates or Governor General's special warrants.

These adjustments, warrants and transfers include items such as:

(a) Governor General's special warrants;
(b) reserved allotments established to provide payment authority for the overexpenditure of previous year's appropriations which resulted from prior year's payables;
(c) adjustments to items displayed in the Estimates on an informational basis to reflect actual spending and of certain authorities carried forward to reflect authorities available; and,
(d) adjustments to authorities granted in statutes other than appropriation acts.

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities (budgetary and non-budgetary) granted in current year Appropriation Acts, by ministry.

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
2		**Agriculture and Agri-Food**		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, the grazing and breeding activities of the Community pastures program and from the administration of the net income stabilization account	432,435,000	
	1a	Operating expenditures		2,706,213
	5	Capital expenditures	33,271,000	
	5a	Capital expenditures		357,574
	10	The grants listed in the Estimates and contributions	1,273,824,000	
	10a	Contributions		15,247,700
	15	Pursuant to section 29 of the *Financial Administration Act*, to authorize the Minister of Agriculture and Agri-Food Canada, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of an amount not exceeding, at any one time, in aggregate the sum of $1,700,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Spring credit advance program for 2000-2001	1	
		Canadian Dairy Commission		
	20	Program expenditures	2,588,000	
	20a	Program expenditures		293,000
		Canadian Food Inspection Agency		
	25	Operating expenditures and contributions	216,021,000	
	25a	Operating expenditures		7,707,400
	30	Capital expenditures	9,444,000	
	30a	Capital expenditures		5,492,973
		Canadian Grain Commission		
	35	Program expenditures	18,651,000	
		Farm Credit Corporation		
	36a	Payment to compensate for transferred liabilities to the Corporation from the Government in respect of current Farm Credit Corporation employees who have contributed to the Public Service death benefit account		2,000,000
		Total Ministry—Budgetary	**1,986,234,001**	**33,804,860**
		Non-budgetary	...	...
3		**Canada Customs and Revenue Agency**		
	1	Operating expenditures and recoverable expenditures on behalf of the *Canada Pension Plan* (Act) and the *Employment Insurance Act*	2,187,612,000	
	1a	Operating expenditures and recoverable expenditures on behalf of the *Canada Pension Plan* (Act) and the *Employment Insurance Act*		8,530,000
	5	Capital expenditures	13,727,000	

	10	Contributions	95,000,000	
	10a	Contributions		7,600,000
		Total Ministry—Budgetary	**2,296,339,000**	**16,130,000**
		Non-budgetary	...	...
4		**Canadian Heritage**		
		Department		
	1	Operating expenditures and authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network, the Exhibition Transportation Service and the Canadian Audio-visual Certification Office	117,069,000	
	1a	Operating expenditures		27,275,645
	5	The grants listed in the Estimates and contributions	698,871,478	
	5a	The grants listed in the Estimates		652,969
	L10	Loans to institutions and public authorities in Canada, in accordance with terms and conditions approved by the Governor in Council, for the purpose of section 35 of the *Cultural Property Export and Import Act*	10,000	
		Canada Council		
	15	Payments to the Canada Council under section 18 of the *Canada Council Act*, to be used for the furtherance of the objects set out in section 8 of that Act	114,757,000	
	15a	Payments to the Canada Council under section 18 of the *Canada Council Act*, to be used for the furtherance of the objects set out in section 8 of that Act		12,184,000
		Canadian Broadcasting Corporation		
	20	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	783,415,000	
	25	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	
	30	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service	113,719,000	
		Canadian Film Development Corporation		
	35	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the *Canadian Film Development Corporation Act*	79,397,000	
	35a	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the *Canadian Film Development Corporation Act*		13,171,000
		Canadian Museum of Civilization		
	40	Payments to the Canadian Museum of Civilization for operating and capital expenditures	47,516,000	
	40a	Payments to the Canadian Museum of Civilization for operating and capital expenditures		2,296,000
		Canadian Museum of Nature		
	45	Payments to the Canadian Museum of Nature for operating and capital expenditures	21,125,000	
	45a	Payments to the Canadian Museum of Nature for operating and capital expenditures		1,767,000
		Canadian Radio-television and Telecommunications Commission		
	50	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received during the fiscal year arising from: (a) the provision of regulatory services to telecommunications companies under the Telecommunications Fees Regulations, 1995; and (b) broadcasting fees and other related activities, up to amounts approved by the Treasury Board	1	
	50a	Program expenditures		200,000
		National Archives of Canada		
	55	Program expenditures, the grants listed in the Estimates and contributions	41,430,000	
	55a	Program expenditures and contributions		875,000
		National Arts Centre Corporation		
	60	Payments to the National Arts Centre Corporation	21,491,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	 Supplementary Estimates
			$	$
		National Battlefields Commission		
	65	Program expenditures	7,775,000	
	65a	Program expenditures		1,500,000
		National Capital Commission		
	70	Payment to the National Capital Commission for operating expenditures	40,108,000	
	70a	Payment to the National Capital Commission for operating expenditures		6,267,000
	75	Payment to the National Capital Commission for capital expenditures	23,751,000	
	75a	Payment to the National Capital Commission for capital expenditures		10,999,000
	80	Payment to the National Capital Commission for grants and contributions	13,260,000	
		National Film Board		
	85	National Film Board Revolving Fund—Operating loss, capital, the grants listed in the Estimates and contributions	59,243,000	
	85a	National Film Board Revolving Fund—Operating loss		250,000
		National Gallery of Canada		
	90	Payments to the National Gallery of Canada for operating and capital expenditures	30,285,000	
	90a	Payments to the National Gallery of Canada for operating and capital expenditures		2,756,000
	95	Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000	
		National Library		
	100	Program expenditures, the grants listed in the Estimates	28,919,000	
	100a	Program expenditures		2,550,000
		National Museum of Science and Technology		
	105	Payments to the National Museum of Science and Technology for operating and capital expenditures	20,298,000	
	105a	Payments to the National Museum of Science and Technology for operating and capital expenditures		2,701,000
		Parks Canada Agency		
	110	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies	243,054,000	
	110a	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions—To authorize the transfer of $1,100,000 from Canadian Heritage Vote 115, *Appropriation Act No. 2, 2000-2001* for the purposes of this Vote and to provide a further amount of		78,293,800
	115	Payments to the New Parks and Historic Sites Account for the purposes of establishing new national parks, national historic sites and related heritage areas, as set out in section 21 of the *Parks Canada Agency Act*	11,100,000	
		Public Service Commission		
	120	Program expenditures	94,596,000	
	120a	Program expenditures		3,343,629

		Status of Women—Office of the Co-ordinator		
	125	Operating expenditures	8,328,000	
	125a	Operating expenditures		1,360,400
	130	The grants listed in the Estimates	8,250,000	
	130a	The grants listed in the Estimates		1,000,000
		Total Ministry—Budgetary	**2,634,757,479**	**169,442,443**
		Non-budgetary	**10,000**	**...**
5		**Citizenship and Immigration**		
		Department		
	1	Operating expenditures	445,161,000	
	1a	Operating expenditures—To authorize the transfer of $5,595,329 from Citizenship and Immigration Vote 10, *Appropriation Act No. 2, 2000-2001* for the purposes of this Vote		1
	2a	Pursuant to subsection 25(2) of the *Financial Administration Act*, to write-off from the Accounts of Canada 3,217 debts due to Her Majesty in right of Canada amounting to $706,641 owed in relation to immigration loans issued pursuant to section 119 of the *Immigration Act*—To authorize the transfer of $706,640 from Citizenship and Immigration Vote 10, *Appropriation Act No. 2, 2000-2001* for the purposes of this Vote		1
	5	Capital expenditures	10,000,000	
	10	The grants listed in the Estimates and contributions	387,304,784	
	10a	The grants listed in the Estimates		1
		Immigration and Refugee Board of Canada		
	15	Program expenditures	75,241,000	
	15a	Program expenditures		5,839,000
		Total Ministry—Budgetary	**917,706,784**	**5,839,003**
		Non-budgetary	**...**	**...**
6		**Environment**		
		Department		
	1	Operating expenditures, and (a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board; (b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine; (c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories; (d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul; (e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys; and (f) pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the department funded from this Vote	441,207,000	
	1a	Operating expenditures		4,102,239
	5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	23,936,000	
	5a	Capital expenditures		14,650,829
	10	The grants listed in the Estimates and contributions	55,831,794	
	10a	The grants listed in the Estimates		9,036,651

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			$	$
		Canadian Environmental Assessment Agency		
	15	Program expenditures, contributions and authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency	10,418,000	
		Total Ministry—Budgetary	**531,392,794**	**27,789,719**
		Non-budgetary	...	...
7		**Finance**		
		Department		
		Economic, Social and Financial Policies Program		
	1	Operating expenditures and authority to expend revenues received during the fiscal year	75,022,000	
	5	The grants listed in the Estimates and contributions	330,000,000	
	5a	The grants listed in the Estimates—To authorize the transfer of $12,500,000 from Finance Vote 1, *Appropriation Act No. 2, 2000-2001* for the purposes of this Vote and to provide a further amount of		2,500,000
	L10	In accordance with the *Bretton Woods and Related Agreements Act*, the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $202,334,000 to the International Development Association	1	
		Federal-Provincial Transfers Program		
	15	Transfer payments to the territorial governments—Payments to the Government of each of the territories calculated in accordance with agreements, approved by the Governor in Council, entered into by the Minister of Finance and the respective territorial Minister of Finance; and authority to make interim payments for the current fiscal year to the Government of each of the territories prior to the signing of each such agreement, the total amount payable under each such agreement being reduced by the aggregate of interim payments made to the respective territorial government in the current fiscal year	1,479,000,000	
		Auditor General		
	20	Program expenditures and contributions	47,328,100	
	20a	Program expenditures		850,000
	25	Salary of the Auditor General	211,900	
		Canadian International Trade Tribunal		
	30	Program expenditures	7,438,000	
	30a	Program expenditures		288,000
		Financial Transactions and Reports Analysis Centre of Canada		
	34a	Program expenditures		17,177,600
		Office of the Superintendent of Financial Institutions		
	35	Program expenditures	1,660,000	
	35a	Program expenditures		513,106
		Total Ministry—Budgetary	**1,940,660,000**	**21,328,706**
		Non-budgetary	1	...

8		**Fisheries and Oceans**		
		Department		
	1	Operating expenditures, and (a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects; (b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercice of jurisdiction in navigation, including aids to navigation and shipping; and (c) authority to expend revenues received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard	905,562,000	
	1a	Operating expenditures		30,110,282
	5	Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	154,392,000	
	10	The grants listed in the Estimates and contributions	175,911,000	
	10a	The grants listed in the Estimates and contributions		20,835,000
		Total Ministry—Budgetary	**1,235,865,000**	**50,945,282**
		Non-budgetary	...	...
9		**Foreign Affairs and International Trade**		
		Department		
	1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: Canadian Business Centres and Canadian Education Centres; training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government department, agencies, Crown corporations and other non-federal organizations; and specialized consular services	929,737,000	
	1a	Operating expenditures and pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: International Youth Employment Exchange programs; Canadian Business Centres and Canadian Education Centres; training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; and specialized consular services		33,321,927
	5	Capital expenditures	85,449,000	
	5a	Capital expenditures		93,600
	10	The grants listed in the Estimates, contributions, authority to make commitments for the current fiscal year not exceeding $50,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 1999, which is	330,378,000	
	10a	The grants listed in the Estimates		1,199,838

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Canadian Commercial Corporation		
	15	Program expenditures	10,664,000	
		Canadian International Development Agency		
	20	Operating expenditures and authority to: (a) engage persons for service in developing countries and in countries in transition; and (b) provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-993 of April 24, 1986, as may be amended, or any other regulations that may be made by the Governor in Council with respect to: (i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances with respect thereto, (ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and (iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition	106,403,342	
	20a	Operating expenditures		7,006,091
	25	The grants and contributions listed in the Estimates and payments to international financial institutions in accordance with the *International Development (Financial Institutions) Assistance Act*, provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	1,420,808,000	
	25a	The grants listed in the Estimates		148,735,000
	L30	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $136,000,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of contributions to the International Financial Institution Fund Accounts	1	
	L30a	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $148,900,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of contributions to the International Financial Institution Fund Accounts		1
	L35	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed US $11,178,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in International Financial Institutions	1	
	L35a	Payment not to exceed US $2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $4,300,000 on January 26, 2001, and the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed US $11,178,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in International Financial Institutions		4,300,000
		International Development Research Centre		
	40	Payments to the International Development Research Centre	87,951,000	
		International Joint Commission		
	45	Program expenditures—Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada/United States Agreement on Great Lakes Water Quality	4,045,000	
	45a	Program expenditures		526,000

		NAFTA Secretariat, Canadian Section		
	50	Program expenditures	2,110,000	
		Northern Pipeline Agency		
	55	Program expenditures	237,000	
		Total Ministry—Budgetary	**2,977,782,342**	**190,882,456**
		Non-budgetary	**2**	**4,300,001**
10		**Governor General**		
	1	Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve on them as a result of their having occupied the office of Governor General	12,034,000	
		Total Ministry—Budgetary	**12,034,000**	...
		Non-budgetary	...	...
11		**Health**		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services	1,148,851,342	
	1a	Operating expenditures		47,353,527
	5	The grants listed in the Estimates and contributions	864,401,000	
	5a	The grants listed in the Estimates and contributions		67,373,704
		Hazardous Materials Information Review Commission		
	10	Program expenditures	1,665,000	
	10a	Program expenditures		566,750
		Canadian Institutes of Health Research (1)		
	6a	Operating expenditures		2,188,545
	7a	The grants listed in the Estimates		86,049,570
		Medical Research Council (2)		
	15	Operating expenditures	12,759,000	
	20	The grants listed in the Estimates	294,675,000	
		Patented Medicine Prices Review Board		
	25	Program expenditures	3,250,000	
	25a	Program expenditures		134,349
		Total Ministry—Budgetary	**2,325,601,342**	**203,666,445**
		Non-budgetary	...	...
12		**Human Resources Development**		
		Department		
	1	Operating expenditures	460,180,000	
	1a	Operating expenditures—To authorize the transfer of $59,349,203 from Human Resources Development Vote 5, *Appropriation Act No. 2, 2000-2001* for the purposes of this Vote		1
	5	Grants and contributions	992,135,000	
	6a	Pursuant to section 25 of the *Financial Administration Act*, payment to reimburse the Government Annuity Account in respect of 134 overpayments made from the Account and interest due, amounting in the aggregate to $11,757.71		11,758

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	Supplementary Estimates
			$	$
		Canada Industrial Relations Board		
	10	Program expenditures	7,837,000	
		Canadian Artists and Producers Professional Relations Tribunal		
	15	Program expenditures	1,559,000	
		Canadian Centre for Occupational Health and Safety		
	20	Program expenditures	1,531,000	
	20a	Program expenditures		600,000
		Total Ministry—Budgetary	**1,463,242,000**	**611,759**
		Non-budgetary	...	...
13		**Indian Affairs and Northern Development**		
		Department		
		Administration Program		
	1	Program expenditures and contributions	71,790,000	
	1a	Program expenditures		26,686,266
		Indian and Inuit Affairs Program		
	5	Operating expenditures, and (a) expenditures on works, buildings and equipment on other than federal property; (b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; (c) authority for the Minister of Indian Affairs and Northern Development to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; (d) authority to provide, in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and (e) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	256,315,000	
	5a	Operating expenditures—To authorize the transfer of $19,677,452 from Indian Affairs and Northern Development Vote 10, *Appropriation Act No. 2, 2000-2001* for the purposes of this Vote and to provide a further amount of		89,129,304
	10	Capital expenditures, and (a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister of Indian Affairs and Northern Development, and such expenditures on other than federal property; (b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; and		

		(c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any, as the Minister of Indian Affairs and Northern Development may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Indian bands in the construction of housing and other buildings	21,824,000	
	15	The grants listed in the Estimates and contributions	4,140,651,000	
	15a	The grants listed in the Estimates		81,974,246
	L20	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	22,303,000	
	L20a	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims		39,094,000
	L21a	Loans to the Council of Yukon First Nations for interim benefits to the Yukon Elders		400,000
		Northern Affairs Program		
	25	Operating expenditures and authority to make recoverable advances for services performed on behalf of territorial governments; authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; and authority to make contributions towards construction done by local or private authorities	80,832,000	
	25a	Operating expenditures		22,632,328
	30	The grants listed in the Estimates and contributions	49,998,900	
	30a	Contributions		12,823,000
	35	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service	15,600,000	
	35a	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service		5,700,000
		Canadian Polar Commission		
	40	Program expenditures and contributions	882,000	
	40a	Program expenditures		43,200
		Total Ministry—Budgetary	**4,637,892,900**	**238,988,344**
		Non-budgetary	**22,303,000**	**39,494,000**
14		**Industry**		
		Department		
	1	Operating expenditures, and authority to expend revenues received during the fiscal year related to communications research and bankruptcy and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the *Competition Act*	493,846,000	
	1a	Operating expenditures		62,311,478
	5	The grants listed in the Estimates and contributions	549,132,000	
	5a	The grants listed in the Estimates and contributions		84,904,896
	L10	Payments pursuant to subsection 14(2) of the *Department of Industry Act*	300,000	
	L15	Loans pursuant to paragraph 14(1)(a) of the *Department of Industry Act*	500,000	
		Atlantic Canada Opportunities Agency		
	20	Operating expenditures	50,309,000	
	20a	Operating expenditures—To authorize the transfer of $1,600,999 from Industry Vote 25, *Appropriation Act No. 2, 2000-2001* for the purposes of this Vote		1
	21a	Pursuant to subsection 25(2) of the *Financial Administration Act*, to write-off from the Accounts of Canada debts and obligations due to Her Majesty in right of Canada amounting to $3,442,816, representing the principal balances of five direct loans made from loans to assist industry in the Cape Breton area under Atlantic Canada Opportunities Agency, Vote L10, *Appropriation Act No. 2, 1988-89*—To authorize the transfer of $3,442,815 from Industry Vote 25, *Appropriation Act No. 2, 2000-2001* for the purposes of this Vote		1
	25	The grants listed in the Estimates and contributions	264,625,000	
		Canadian Space Agency		
	30	Operating expenditures	114,212,000	
	35	Capital expenditures	188,239,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

			As shown in	
Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			$	$
	40	The grants listed in the Estimates and contributions	32,224,000	
	40a	The grants listed in the Estimates—To authorize the transfer of $399,999 from Industry Vote 30, *Appropriation Act No. 2, 2000-2001* for the purposes of this Vote		1
		Competition Tribunal		
	45	Program expenditures	1,365,000	
		Copyright Board		
	50	Program expenditures	751,000	
	50a	Program expenditures		973,425
		Economic Development Agency of Canada for the Regions of Quebec		
	55	Operating expenditures	30,036,000	
	55a	Operating expenditures—To authorize the transfer of $2,662,053 from Industry Vote 60, *Appropriation Act No. 2, 2000-2001* for the purposes of this Vote		1
	60	The grants listed in the Estimates and contributions	169,833,000	
	60a	The grants listed in the Estimates and contributions		1
		Enterprise Cape Breton Corporation		
	65	Payments to the Enterprise Cape Breton Corporation pursuant to the *Enterprise Cape Breton Corporation Act*	10,536,000	
	65a	Payments to the Enterprise Cape Breton Corporation pursuant to the *Enterprise Cape Breton Corporation Act*		23,014,000
		National Research Council of Canada		
	70	Operating expenditures	264,139,000	
	70a	Operating expenditures		18,015,758
	75	Capital expenditures	38,776,000	
	75a	Capital expenditures		22,384,200
	80	The grants listed in the Estimates and contributions	136,302,000	
	80a	Contributions		12,510,430
		Natural Sciences and Engineering Research Council		
	85	Operating expenditures	19,786,000	
	90	The grants listed in the Estimates	527,573,000	
	90a	The grants listed in the Estimates		27,791,706
		Social Sciences and Humanities Research Council		
	95	Operating expenditures	8,542,000	
	95a	Operating expenditures		1,033,910
	100	The grants listed in the Estimates	112,042,000	
	100a	The grants listed in the Estimates		24,648,541
		Standards Council of Canada		
	105	Payments to the Standards Council of Canada pursuant to section 5 of the *Standards Council of Canada Act*	5,266,000	
	105a	Payments to the Standards Council of Canada pursuant to section 5 of the *Standards Council of Canada Act*		133,000
		Statistics Canada		
	110	Program expenditures and authority to expend revenues received during the fiscal year	351,691,000	

		Western Economic Diversification		
	115	Operating expenditures	36,778,000	
	115a	Operating expenditures		2,389,730
	120	The grants listed in the Estimates and contributions	130,612,000	
	120a	Contributions		14,050,000
		Total Ministry—Budgetary	**3,536,615,000**	**294,161,079**
		Non-budgetary	**800,000**	...
15		**Justice**		
		Department		
	1	Operating expenditures	303,361,000	
	1a	Operating expenditures		55,938,696
	5	The grants listed in the Estimates and contributions	318,459,232	
	5a	The grants listed in the Estimates and contributions		48,217,868
		Canadian Human Rights Commission		
	10	Program expenditures	14,349,000	
	10a	Program expenditures		799,721
		Canadian Human Rights Tribunal		
	15	Program expenditures	3,422,000	
	15a	Program expenditures		157,075
		Commissioner for Federal Judicial Affairs		
	20	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory, the Supreme Court of the Northwest Territories and the Nunavut Court of Justice, not provided for by the *Judges Act* and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to spend revenues received during the year arising from the provision of administrative services and judicial training services	4,149,000	
	20a	Operating expenditures		2,132,579
	25	Canadian Judicial Council—Operating expenditures	507,000	
	25a	Canadian Judicial Council—Operating expenditures		151,160
		Federal Court of Canada		
	30	Program expenditures	27,845,000	
	30a	Program expenditures		3,446,249
		Law Commission of Canada		
	35	Program expenditures	2,861,000	
	35a	Program expenditures		143,050
		Offices of the Information and Privacy Commissioners of Canada		
	40	Program expenditures	7,325,000	
	40a	Program expenditures		4,700,023
		Supreme Court of Canada		
	45	Program expenditures	11,767,000	
		Tax Court of Canada		
	50	Program expenditures	10,393,000	
	50a	Program expenditures		185,200
		Total Ministry—Budgetary	**704,438,232**	**115,871,621**
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	 Supplementary Estimates
			$	$
16		**National Defence**		
	1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of $16,558,840,000 for the purposes of Votes 1, 5 and 10 of the department regardless of the year in which the payment of those commitments comes due (of which it is estimated that $5,851,000,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materiels supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenues, as authorized by Treasury Board, received during the fiscal year for the purposes of any of those Votes	7,724,106,000	
	1a	Operating expenditures—To authorize the transfer of $19,400,000 from National Defence Vote 10, *Appropriation Act No. 2, 2000-2001* for the purposes of this Vote and to provide a further amount of		472,624,822
	5	Capital expenditures	2,081,732,920	
	5a	Capital expenditures		151,681,258
	10	The grants listed in the Estimates, contributions to the North Atlantic Treaty Organization military budgets, common infrastructure program and airborne early warning and control systems and, in accordance with section 3 of the *Defence Appropriation Act, 1950*, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes	602,845,080	
		Total Ministry—Budgetary	**10,408,684,000**	**624,306,080**
		Non-budgetary	...	...
17		**Natural Resources**		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received during the fiscal year from the sale of goods and the provision of services as part of the departmental operations	437,727,000	
	1a	Operating expenditures		32,375,343
	5	The grants listed in the Estimates and contributions	97,265,844	
	5a	The grants listed in the Estimates and contributions		15,077,945
	L10	Loan to Nordion International Inc. for the construction of two nuclear reactors and related processing facilities to be used in the production of medical isotopes	7,826,000	
		Atomic Energy of Canada Limited		
	20	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	104,800,000	
	20a	Payments to Atomic Energy of Canada Limited for operating and capital expenditures		3,000,000
		Canadian Nuclear Safety Commission (3)		
	15	Program expenditures, the grants listed in the Estimates and contributions	44,455,000	
	15a	Program expenditures		203,000
		Cape Breton Development Corporation		
	25	Payments to the Cape Breton Development Corporation for operating and capital expenditures	85,975,000	

		National Energy Board		
	30	Program expenditures	25,346,000	
	30a	Program expenditures		100,220
		Total Ministry—Budgetary	**795,568,844**	**50,756,508**
		Non-budgetary	**7,826,000**	...
18		**Parliament**		
		The Senate		
	1	Program expenditures, including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, contributions and the grants listed in the Estimates and authority to extend in the fiscal year revenues received during that fiscal year arising from the activities of the Senate	33,087,000	
		House of Commons		
	5	Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons	164,609,667	
	5a	Program expenditures		6,863,950
		Library of Parliament		
	10	Program expenditures, including authority to expend revenues received during the fiscal year arising from the activities of the Library of Parliament	19,798,000	
		Total Ministry—Budgetary	**217,494,667**	**6,863,950**
		Non-budgetary	...	...
19		**Privy Council**		
		Department		
	1	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year; and the grant listed in the Estimates and contributions	85,571,000	
	1a	Program expenditures		2,181,906
		Canadian Centre for Management Development		
	5	Program expenditures and contributions	9,786,000	
	5a	Program expenditures		4,150,974
		Canadian Intergovernmental Conference Secretariat		
	10	Program expenditures	3,363,000	
	10a	Program expenditures		439,650
		Canadian Transportation Accident Investigation and Safety Board		
	15	Program expenditures	21,025,000	
	15a	Program expenditures		2,958,371
		Chief Electoral Officer		
	20	Program expenditures	3,065,000	
	20a	Program expenditures		1,700,000
		Commissioner of Official Languages		
	25	Program expenditures	9,763,000	
	25a	Program expenditures		500,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Millennium Bureau of Canada		
	30	Operating expenditures	6,480,000	
	30a	Operating expenditures—To authorize the transfer of $223,999 from Privy Council Vote 35, *Appropriation Act No. 2, 2000-2001* for the purposes of this Vote		1
	35	Contributions	86,500,000	
		National Round Table on the Environment and the Economy		
	40	Program expenditures	3,110,000	
	40a	Program expenditures		152,850
		Public Service Staff Relations Board		
	45	Program expenditures	5,142,000	
	45a	Program expenditures		249,650
		Security Intelligence Review Committee		
	50	Program expenditures	1,263,000	
	50a	Program expenditures		278,000
		The Leadership Network		
	55	Program expenditures	11,135,000	
	55a	Program expenditures		439,000
		Total Ministry—Budgetary	**246,203,000**	**13,050,402**
		Non-budgetary	...	...
20		**Public Works and Government Services**		
		Department		
		Government Services Program		
	1	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the *Canada Pension Plan* (Act), the *Employment Insurance Act* and the *Seized Property Management Act*, contributions, and authority to spend revenues received during the fiscal year arising from accommodation, central and common services in respect of these services	1,645,045,000	
	5	Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services	303,792,000	
	5a	Capital expenditures—To authorize the transfer of $20,482,930 from Public Works and Government Services Vote 1, *Appropriation Act No. 2, 2000-2001* for the purposes of this Vote and to provide a further amount of		8,969,975
		Crown Corporations Program		
	10	Payments to Queens Quay West Land Corporation for operating and capital expenditures	3,000,000	
	11a	Payments to Old Port of Montreal Corporations Inc. for operating and capital expenditures		12,671,000
		Canada Information Office		
	15	Program expenditures, the grants listed in the Estimates and contributions	19,558,000	
	15a	Program expenditures		31,682,000

		Canada Mortgage and Housing Corporation		
	20	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the *National Housing Act* or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament other than the *National Housing Act*, in accordance with the Corporation's authority under the *Canada Mortgage and Housing Corporation Act*	1,893,524,000	
	20a	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the *National Housing Act* or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament other than the *National Housing Act*, in accordance with the Corporation's authority under the *Canada Mortgage and Housing Corporation Act*		12,000,000
		Canada Post Corporation		
	25	Payments to the Canada Post Corporation for special purposes	257,210,000	
		Total Ministry—Budgetary	**4,122,129,000**	**65,322,975**
		Non-budgetary	...	...
21		**Solicitor General**		
		Department		
	1	Operating expenditures	19,636,000	
	1a	Operating expenditures—To authorize the transfer of $14,650,000 from Solicitor General Vote 5, *Appropriation Act No. 2, 2000-2001* for the purposes of this Vote and to provide a further amount of		622,000
	5	The grants listed in the Estimates and contributions	60,358,200	
		Canadian Security Intelligence Service		
	10	Program expenditures	170,361,000	
	10a	Program expenditures		2,559,000
		Correctional Service		
	15	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions, and (a) authority to pay into the Inmate Welfare Fund revenues derived during the year from projects operated by inmates and financed by that Fund; (b) authority to operate canteens in federal institutions and to deposit revenues from sales into the Inmate Welfare Fund; (c) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and (d) authority for the Solicitor General of Canada, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	1,041,114,000	
	15a	Penitentiary Service and National Parole Service—Operating expenditures and the grants listed in the Estimates—To authorize the transfer of $19,149,000 from Solicitor General Vote 20, *Appropriation Act No. 2, 2000-2001* for the purposes of this Vote and to provide a further amount of		10,333,000
	20	Penitentiary Service and National Parole Service—Capital expenditures, including payments as contributions to: (a) aboriginal communities as defined in section 79 of the *Corrections and Conditional Release Act* in connection with the provision of correctional services pursuant to section 81 of that Act; and (b) non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies	152,200,000	
		National Parole Board		
	25	Program expenditures	21,840,000	
	25a	Program expenditures		773,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

			As shown in	
Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			$	$
		Office of the Correctional Investigator		
	30	Program expenditures	1,568,000	
	30a	Program expenditures		100,000
		Royal Canadian Mounted Police		
	35	Law enforcement—Operating expenditures, the grants listed in the Estimates, contributions and authority to expend revenues received during the fiscal year	1,012,559,880	
	35a	Law enforcement—Operating expenditures—To authorize the transfer of $21,248,000 from Solicitor General Vote 40, *Appropriation Act No. 2, 2000-2001* for the purposes of this Vote and to provide a further amount of		45,991,370
	40	Law enforcement—Capital expenditures	150,740,000	
		Royal Canadian Mounted Police External Review Committee		
	45	Program expenditures	750,000	
		Royal Canadian Mounted Police Public Complaints Commission		
	50	Program expenditures	3,758,000	
	50a	Program expenditures		88,000
		Total Ministry—Budgetary	**2,635,085,080**	**60,466,370**
		Non-budgetary	...	...
22		**Transport**		
		Department		
	1	Operating expenditures, and (a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics; (b) authority for the payment of commissions for revenues collection pursuant to the *Aeronautics Act*; and (c) authority to expend revenues received during the fiscal year	145,963,000	
	1a	Operating expenditures—To authorize the transfer of $16,768,899 from Transport Vote 10, *Appropriation Act No. 2, 2000-2001* for the purposes of this Vote		1
	5	Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies	81,395,000	
	10	The grants listed in the Estimates and contributions	284,668,000	
	10a	The grants listed in the Estimates		1
	15	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Mercier Bridges and Melocheville Tunnel, Montreal	38,641,000	
	20	Payments to Marine Atlantic Inc. in respect of: (a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; and (b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service	48,378,000	
	25	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, *Appropriation Act No. 1, 1977*	170,304,000	

		Canadian Transportation Agency		
	30	Program expenditures and contributions	18,719,000	
	30a	Program expenditures		1,629,260
		Civil Aviation Tribunal		
	35	Program expenditures	885,000	
	35a	Program expenditures		130,050
		Total Ministry—Budgetary	**788,953,000**	**1,759,312**
		Non-budgetary	...	...
23		**Treasury Board**		
		Secretariat		
	1	Operating expenditures and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board Secretariat	84,566,000	
	1a	Operating expenditures		10,486,202
	2	The grants listed in the Estimates and contributions	23,668,000	
	2a	The grants listed in the Estimates		1
	5	Government contingencies—Subject to the approval of the Treasury Board, to supplement other appropriations for paylist and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for, including awards under the *Public Servants Inventions Act* and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	550,000,000	
	10	Government-wide initiatives—Subject to the approval of the Treasury Board, to supplement other appropriations in support of the implementation of strategic management initiatives in the public service of Canada including the Service Canada Initiative, employment equity programs and comptrollership modernization	103,421,000	
	10a	Government-wide initiatives—Subject to the approval of the Treasury Board, to supplement other appropriations in support of the implementation of strategic management initiatives in the public service of Canada including the Service Canada Initiative, employment equity programs and comptrollership modernization		15,179,000
	15	Collective agreements—Subject to the approval of the Treasury Board, to supplement other appropriations, that may need to be partially or fully funded, as a result of adjustments made prior to February 1, 2000 to terms and conditions of service or employment of the public service	81,296,000	
	15a	Compensation adjustments—Subject to the approval of the Treasury Board, to supplement other appropriations, that may need to be partially or fully funded, as a result of adjustments made to terms and conditions of service or employment of the public service including members of the Royal Canadian Mounted Police and the Canadian Forces		195,380,000
	20	Public service insurance—The grants listed in the Estimates and payments, in respect of insurance, pension or benefit programs or other arrangements, or in respect of the administration of such programs, or arrangements, including premiums, contributions, benefits, fees and other expenditures, made in respect of the public service or any part thereof and for such other persons, as Treasury Board determines, and authority to expend any revenues or other amounts received in respect of such programs or arrangements to offset any such expenditures in respect of such programs or arrangements and to provide for the return to certain employees of their share of the premium reduction under subsection 96(3) of the *Employment Insurance Act*	865,558,000	
	20a	Public service insurance—The grants listed in the Estimates and payments, in respect of insurance, pension or benefit programs or other arrangements, or in respect of the administration of such programs, or arrangements, including premiums, contributions, benefits, fees and other expenditures, made in respect of the public service or any part thereof and for such other persons, as Treasury Board determines, and authority to expend any revenues or other amounts received in respect of such programs or arrangements to offset any such expenditures in respect of such programs or arrangements and to provide for the return to certain employees of their share of the premium reduction under subsection 96(3) of the *Employment Insurance Act*		101,017,000
		Total Ministry—Budgetary	**1,708,509,000**	**322,062,203**
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Concluded*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
24		**Veterans Affairs**		
		Department		
		Veterans Affairs Program		
	1	Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the *Veterans' Land Act*, to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein	535,841,000	
	1a	Operating expenditures		32,428,223
	5	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	1,429,627,000	
	5a	The grants listed in the Estimates		44,300,000
		Veterans Review and Appeal Board Program		
	10	Program expenditures	8,238,000	
	10a	Program expenditures		180,000
		Total Ministry—Budgetary	1,973,706,000	76,908,223
		Non-budgetary	...	...
		Total Government—Budgetary	50,096,893,465	2,590,957,740
		Non-budgetary	30,939,003	43,794,001

(L) Non-budgetary authority (loan, investment or advance).
(1) Canadian Institutes of Health Research was created in accordance with P.C. 2000-842 dated May 29, 2000.
(2) Medical Research Council was repealed as of May 29, 2000. The funds were transferred to Canadian Institutes of Health Research.
(3) Formerly Atomic Energy Control Board.

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts (1)

Appendix 2 provides the full wording of all authorities (budgetary and non-budgetary) granted in the current year by Statutes other than Appropriation Acts, by ministry.

		As shown in	
Section	Department or agency	Main Estimates	Supplementary Estimates
		$	$
2	**Agriculture and Agri-Food**		
	Department		
	Grants to agencies established under the *Farm Products Agencies Act*	200,000	
	Payments in connection with the *Agricultural Marketing Programs Act*	65,500,000	(18,500,000)
	Loan guarantees under the *Farm Improvement and Marketing Cooperatives Loans Act*	4,000,000	(2,800,000)
	Payments in connection with the *Farm Income Protection Act*—Transition programs for red meats	750,000	
	Payments in connection with the *Farm Income Protection Act*—Agri-food innovation program	3,175,000	
	Payments in connection with the *Farm Income Protection Act*—Crop insurance program	227,300,000	
	Payments in connection with the *Farm Income Protection Act*—Net Income Stabilization Account	212,600,000	
	Payments in connection with the *Farm Income Protection Act*—Canada/Nova Scotia Apple Industry Development Fund	50,000	
	Minister of Agriculture and Agri-Food—Salary and motor car allowance	51,658	
	Contributions to employee benefit plans	48,592,000	
	Canadian Food Inspection Agency		
	Compensation payments in accordance with requirements established by Regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*	1,500,000	12,500,000
	Contributions to employee benefit plans	39,929,000	
	Canadian Grain Commission		
	Canadian Grain Commission Revolving Fund (*Appropriation Act No. 4, 1994-95*)	(252,000)	
	Contributions to employee benefit plans	1,629,000	
	Total Ministry—Budgetary	**605,024,658**	**(8,800,000)**
	Non-budgetary	...	...
3	**Canada Customs and Revenue Agency**		
	Minister of National Revenue—Salary and motor car allowance	51,658	
	Spending of revenues received through the conduct of its operations pursuant to section 60 of the *Canada Customs and Revenue Agency Act*	23,866,000	
	Contributions to employee benefit plans	369,398,000	
	Children's special allowance payments (*Children's Special Allowances Act*)	118,000,000	
	Total Ministry—Budgetary	**511,315,658**	...
	Non-budgetary	...	...
4	**Canadian Heritage**		
	Department		
	Salaries of the Lieutenant Governors (*Salaries Act*)	930,000	
	Payments under *Lieutenant Governors Superannuation Act*	550,000	
	Supplementary retirement benefits—Former Lieutenant Governors	182,000	
	Minister of Canadian Heritage—Salary and motor car allowance	51,658	
	Contributions to employee benefit plans	13,773,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts [1]—*Continued*

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		$	$
	Canadian Radio-television and Telecommunications Commission		
	Contributions to employee benefit plans	4,491,000	
	National Archives of Canada		
	Contributions to employee benefit plans	5,382,000	
	National Battlefields Commission		
	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	850,000	
	Contributions to employee benefit plans	249,000	
	National Film Board		
	National Film Board Revolving Fund (*Revolving Funds Act*)	375,000	
	National Library		
	Contributions to employee benefit plans	3,776,000	
	Parks Canada Agency		
	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the *Parks Canada Agency Act*	62,300,000	
	Parks Canada Agency Entreprise Units Revolving Fund (*Revolving Funds Act*)	(1,754,000)	
	Parks Canada Agency Townsites Revolving Fund (*Revolving Funds Act*)	416,000	
	Contributions to employee benefit plans	30,629,000	
	Public Service Commission		
	Contributions to employee benefit plans	13,250,000	
	Status of Women—Office of the Co-ordinator		
	Contributions to employee benefit plans	1,063,000	
	Total Ministry—Budgetary	136,513,658	...
	Non-budgetary	...	...
5	**Citizenship and Immigration**		
	Department		
	Minister of Citizenship and Immigration—Salary and motor car allowance	51,658	
	Contributions to employee benefit plans	35,955,000	
	(L) Outstanding loans pursuant to section 119 of the *Immigration Act*		(5,201,478)
	Immigration and Refugee Board of Canada		
	Contributions to employee benefit plans	10,697,000	
	Total Ministry—Budgetary	46,703,658	...
	Non-budgetary	...	(5,201,478)

6	**Environment**		
	Department		
	Minister of the Environment—Salary and motor car allowance	51,658	
	Contributions to employee benefit plans	50,198,000	
	Canadian Environmental Assessment Agency		
	Contributions to employee benefit plans	1,021,000	
	Total Ministry—Budgetary	**51,270,658**	...
	Non-budgetary	...	...
7	**Finance**		
	Department		
	Economic, Social and Financial Policies Program		
	Minister of Finance—Salary and motor car allowance	51,658	
	Payments to International Development Association (*Bretton Woods and Related Agreements Act*)	365,726,000	
	Payments to International Monetary Fund's Poverty Reduction and Growth Facility (*Bretton Woods and Related Agreements Act*)	48,200,000	33,200,000
	Contributions to employee benefit plans	8,192,000	
	Purchase of domestic coinage (*Royal Canadian Mint Act*)	48,000,000	47,700,000
	(L) Payment to the Multilateral Investment Guarantee Investment Agency in the amount not exceeding US $4,315,990 notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $6,451,542 on January 8, 2001, pursuant to section 8(1) of the *Bretton Woods and Related Agreements Act* for supplementary subscriptions of shares—Capital subscriptions		6,451,542
	(L) Issuance of demand notes in the amount not exceeding US $5,829,760 notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $8,540,597 on February 15, 2000, pursuant to section 6(2) of the *European Bank for Reconstruction and Development Agreement Act* to the European Bank for Reconstruction and Development for supplementary subscriptions of shares	8,540,597	
	(L) Issuance of demand notes in the amount not exceeding US $1,457,440 notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $2,135,149 on February 15, 2000, pursuant to section 6(2) of the *European Bank for Reconstruction and Development Agreement Act* to the European Bank for Reconstruction and Development for supplementary subscriptions of shares and payments to the European Bank for Reconstruction and Development—Capital subscriptions	13,522,000	
	(L) Issuance of loans to International Monetary Fund's Poverty Reduction and Growth Facility (*Bretton Woods and Related Agreements Act*)	440,000,000	
	Public Debt Program		
	Interest and other costs (*Financial Administration Act*)	42,000,000,000	200,000,000
	Federal-Provincial Transfers Program		
	Statutory subsidies (Constitution Acts, 1867 to 1982, and other statutory authorities)	30,000,000	
	Fiscal equalization (Part I—*Federal-Provincial Fiscal Arrangements Act*)	9,522,000,000	1,154,000,000
	Canada health and social transfer (Part V—*Federal-Provincial Fiscal Arrangements Act*)	13,500,000,000	
	Youth allowances recovery (*Federal-Provincial Fiscal Revision Act, 1964*)	(543,000,000)	(2,000,000)
	Alternative payments for standing programs (Part VI—*Federal-Provincial Fiscal Arrangements Act*)	(2,466,000,000)	(11,000,000)
	Payment to the Canada Health and Social Transfer Supplement Trust for Health Care (*Budget Implementation Act, 2000*)		2,500,000,000
	Payment to a trust to provide funding to provinces for purchase and installation of medical diagnostic and treatment equipment under the *Canada Health Care, Early Childhood Development and Other Social Services Funding Act*		1,000,000,000
	Payment to a corporation for the purpose of defining standards to ensure compatibility of health information networks under the *Canada Health Care, Early Childhood Development and Other Social Services Funding Act*		500,000,000
	Auditor General		
	Contributions to employee benefit plans	6,494,000	
	Canadian International Trade Tribunal		
	Contributions to employee benefit plans	1,169,000	
	Total Ministry—Budgetary	**62,520,832,658**	**5,421,900,000**
	Non-budgetary	**462,062,597**	**6,451,542**

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts (1)—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
8	**Fisheries and Oceans**		
	Department		
	Minister of Fisheries and Oceans—Salary and motor car allowance	51,658	
	Liabilities under the *Fisheries Improvement Loans Act*	200,000	
	Contributions to employee benefit plans	96,646,000	
	Total Ministry—Budgetary	**96,897,658**	...
	Non-budgetary	...	...
9	**Foreign Affairs and International Trade**		
	Department		
	Minister of Foreign Affairs—Salary and motor car allowance	51,658	
	Minister for International Trade—Salary and motor car allowance	51,658	
	Payments under the *Diplomatic Service (Special) Superannuation Act*	250,000	
	Contributions to employee benefit plans	84,752,000	
	Passport Office Revolving Fund (*Revolving Funds Act*)	(1,420,000)	9,022,000
	Canadian International Development Agency		
	Minister for International Cooperation—Salary and motor car allowance	51,658	
	Payments to the International Financial Institution Fund Accounts (*International Development (Financial Institutions) Assistance Act*)	317,600,000	145,538,304
	Contributions to employee benefit plans	14,066,000	
	(L) Payments to International Financial Institutions—Capital subscriptions (*International Development (Financial Institutions) Assistance Act*)	16,735,000	
	Export Development Corporation		
	Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the *Export Development Act*	130,000,000	
	(L) Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the *Export Development Act*	125,100,000	
	International Joint Commission		
	Contributions to employee benefit plans	432,000	
	NAFTA Secretariat, Canadian Section		
	Contributions to employee benefit plans	140,000	
	Northern Pipeline Agency		
	Contributions to employee benefit plans	22,000	
	Total Ministry—Budgetary	**545,996,974**	**154,560,304**
	Non-budgetary	**141,835,000**	...

10	**Governor General**		
	Salary of the Governor General (*Governor General's Act*)	103,000	
	Annuities payable under the *Governor General's Act*	354,000	
	Contributions to employee benefit plans	1,205,000	
	Total Ministry—Budgetary	**1,662,000**	...
	Non-budgetary	...	...
11	**Health**		
	Department		
	Minister of Health—Salary and motor car allowance	51,658	
	Contributions to employee benefit plans	66,643,000	
	Hazardous Materials Information Review Commission		
	Contributions to employee benefit plans	264,000	
	Medical Research Council (2)		
	Contributions to employee benefit plans	1,199,000	
	Patented Medicine Prices Review Board		
	Contributions to employee benefit plans	461,000	
	Total Ministry—Budgetary	**68,618,658**	...
	Non-budgetary	...	...
12	**Human Resources Development**		
	Department		
	Minister of Human Resources Development—Salary and motor car allowance	51,658	
	Minister of Labour—Salary and motor car allowance	51,658	
	Payments to private collection agencies pursuant to section 17.1 of the *Financial Administration Act*	23,000,000	(8,100,000)
	The provision of funds for interest payments to lending institutions under the *Canada Student Loans Act*	34,825,000	(33,444,000)
	The provision of funds for liabilities including liabilities in the form of guaranteed loans under the *Canada Student Loans Act*	62,500,000	32,471,000
	The provision of funds for interest and other payments to lending institutions and liabilities under the *Canada Student Financial Assistance Act*	673,375,000	(116,446,000)
	Canada Student Financial Assistance Act—Canada study grants	120,100,000	(50,100,000)
	Payments related to the direct financing arrangement under the *Canada Student Financial Assistance Act*		88,767,000
	Grants to the trustees of Registered Education Savings Plans pursuant to Part III.I of the *Department of Human Resources Development Act*	744,000,000	(309,000,000)
	Supplementary retirement benefits—Annuities agents' pensions (*Supplementary Retirement Benefits Act*)	35,000	
	Labour adjustment benefits payments (*Labour Adjustment Benefits Act*)	1,950,000	
	Payments of compensation respecting government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)	50,104,000	
	Old age security payments (*Old Age Security Act*)	18,746,000,000	38,000,000
	Guaranteed income supplement payments (*Old Age Security Act*)	5,064,000,000	28,000,000
	Allowance payments (*Old Age Security Act*)	390,000,000	13,000,000
	Contributions to employee benefit plans	170,649,000	
	(L) Loans disbursed under the *Canada Student Financial Assistance Act*		1,800,000,000
	Canada Industrial Relations Board		
	Contributions to employee benefit plans	1,155,000	
	Canadian Artists and Producers Professional Relations Tribunal		
	Contributions to employee benefit plans	138,000	
	Total Ministry—Budgetary	**26,081,934,316**	**(316,852,000)**
	Non-budgetary	...	**1,800,000,000**

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts (1)—*Continued*

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		$	$
13	**Indian Affairs and Northern Development**		
	Department		
	Administration Program		
	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	51,658	
	Contributions to employee benefit plans	7,851,000	
	Indian and Inuit Affairs Program		
	Grassy Narrows and Islington Bands Mercury Disability Board (*Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act*)	15,000	
	Liabilities in respect of loan guarantees made to Indians for housing and economic development (*Indian Act*)	2,000,000	
	Indian annuities treaty payments (*Indian Act*)	1,400,000	
	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to Comprehensive Land Claim Settlement Acts	127,786,000	37,014,530
	Contributions to employee benefit plans	20,495,000	
	Northern Affairs Program		
	Payments to comprehensive claim beneficiaries in compensation for resource royalties (Comprehensive Land Claim Settlement Acts)	1,462,000	
	Contributions to employee benefit plans	6,509,000	
	Canadian Polar Commission		
	Contributions to employee benefit plans	68,000	
	Total Ministry—Budgetary	**167,637,658**	**37,014,530**
	Non-budgetary	...	...
14	**Industry**		
	Department		
	Minister of Industry—Salary and motor car allowance	51,658	
	Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program (*Industrial and Regional Development Act*)	10,000,000	
	Canadian Intellectual Property Office Revolving Fund (*Revolving Funds Act*)	(5,001,000)	
	Liabilities under the *Small Business Loans Act*	69,000,000	8,000,000
	Liabilities under the *Canada Small Business Financing Act*	2,000,000	4,000,000
	Contributions to employee benefit plans	49,058,000	
	Atlantic Canada Opportunities Agency		
	Liabilities in Atlantic Canada under the *Small Business Loans Act*	8,000,000	(1,000,000)
	Liabilities under the *Canada Small Business Financing Act*	1,000,000	(500,000)
	Liabilities for loan or credit insurance pursuant to the *Government Organization Act, Atlantic Canada, 1987*	1,000,000	
	Contributions to employee benefit plans	5,232,000	
	Canadian Space Agency		
	Contributions to employee benefit plans	5,978,000	
	Competition Tribunal		
	Contributions to employee benefit plans	135,000	

	Copyright Board		
	Contributions to employee benefit plans	123,000	
	Economic Development Agency of Canada for the Regions of Quebec		
	Liabilities under the *Small Business Loans Act*	58,000,000	(13,000,000)
	Liabilities under the *Canada Small Business Financing Act*	2,000,000	(500,000)
	Contributions to employee benefit plans	3,261,000	
	National Research Council of Canada		
	Spending of revenues pursuant to subsection 5.1(e) of the *National Research Council Act*	53,442,000	
	Contributions to employee benefit plans	32,673,000	
	Natural Sciences and Engineering Research Council		
	Contributions to employee benefit plans	2,088,000	
	Social Sciences and Humanities Research Council		
	Contributions to employee benefit plans	1,085,000	
	Statistics Canada		
	Contributions to employee benefit plans	58,095,000	
	Western Economic Diversification		
	Liabilities under the *Small Business Loans Act*	18,000,000	6,000,000
	Liabilities under the *Canada Small Business Financing Act*	2,000,000	(1,000,000)
	Contributions to employee benefit plans	4,088,000	
	Total Ministry—Budgetary	**381,308,658**	**2,000,000**
	Non-budgetary	...	...
15	**Justice**		
	Department		
	Minister of Justice—Salary and motor car allowance	51,658	
	Contributions to employee benefit plans	35,671,000	
	Canadian Human Rights Commission		
	Contributions to employee benefit plans	2,024,000	
	Canadian Human Rights Tribunal		
	Contributions to employee benefit plans	105,000	
	Commissioner for Federal Judicial Affairs		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of such judges who die while in office (*Judges Act*)	259,346,000	
	Contributions to employee benefit plans	479,000	
	Federal Court of Canada		
	Contributions to employee benefit plans	3,591,000	
	Law Commission of Canada		
	Contributions to employee benefit plans	146,000	
	Offices of the Information and Privacy Commissioners of Canada		
	Contributions to employee benefit plans	1,158,000	
	Supreme Court of Canada		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office (*Judges Act*)	3,630,000	
	Contributions to employee benefit plans	1,306,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts (1)—*Continued*

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		$	$
	Tax Court of Canada		
	Contributions to employee benefit plans	1,078,000	
	Total Ministry—Budgetary	**308,585,658**	...
	Non-budgetary	...	...
16	**National Defence**		
	Minister of National Defence—Salary and motor car allowance	51,658	
	Pensions and annuities paid to civilians (*Appropriation Act No. 4, 1968*)	100,000	
	Pensions and other employee benefits—Members of the Military	637,050,342	
	Contributions to employee benefit plans	153,114,000	
	Total Ministry—Budgetary	**790,316,000**	...
	Non-budgetary	...	...
17	**Natural Resources**		
	Department		
	Minister of Natural Resources—Salary and motor car allowance	51,658	
	Contributions to employee benefit plans	41,457,000	
	Canada/Nova Scotia Development Fund (*Canada-Nova Scotia Oil and Gas Agreement Act*)	2,036,000	
	Canada/Newfoundland Development Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*)	3,000,000	
	Canada/Newfoundland Offshore Petroleum Board (*Canada-Newfoundland Atlantic Accord Implementation Act*)	2,172,000	
	Canada/Nova Scotia Offshore Petroleum Board (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)	1,325,000	
	Payments to the Nova Scotia Offshore Revenue Account (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)	6,000,000	
	Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*)	1,200,000	
	Geomatics Canada Revolving Fund (*Revolving Funds Act*)	(1,136,000)	
	Nova Scotia fiscal equalization offset payments (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)		502,000
	Canadian Nuclear Safety Commission (3)		
	Contributions to employee benefit plans	5,328,000	
	National Energy Board		
	Contributions to employee benefit plans	3,894,000	
	Total Ministry—Budgetary	**65,327,658**	**502,000**
	Non-budgetary	...	...
18	**Parliament**		
	The Senate		
	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the *Parliament of Canada Act*; contributions to the Members of Parliament Retiring Allowances Account, the Supplementary Retirement Benefits Account and Members of Parliament Retirement Compensation Arrangements Account; retiring allowances to former Senators under Part III of the *Members of Parliament Retiring Allowances Act*	15,358,000	
	Contributions to employee benefit plans	4,051,000	

	House of Commons		
	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the *Parliament of Canada Act* and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account	62,218,324	1,860,181
	Contributions to employee benefit plans	22,659,801	
	Library of Parliament		
	Contributions to employee benefit plans	2,968,000	
	Total Ministry—Budgetary	**107,255,125**	**1,860,181**
	Non-budgetary	...	...
19	**Privy Council**		
	Department		
	The Prime Minister's salary and motor car allowance	76,583	
	President of the Privy Council—Salary and motor car allowance	51,658	
	Leader of the Government in the Senate—Salary and motor car allowance	51,658	
	Ministers without portfolio or Ministers of State—Motor car allowance	23,460	
	Contributions to employee benefit plans	9,260,000	
	Canadian Centre for Management Development		
	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	7,967,000	
	Contributions to employee benefit plans	1,216,000	
	Canadian Intergovernmental Conference Secretariat		
	Contributions to employee benefit plans	303,000	
	Canadian Transportation Accident Investigation and Safety Board		
	Contributions to employee benefit plans	3,061,000	
	Chief Electoral Officer		
	Salary of the Chief Electoral Officer	178,100	40,000
	Expenses of elections (*Canada Elections Act, Northwest Territories Elections Act, Constitution Act, 1982* and the *Electoral Boundaries Readjustment Act*)	29,900,000	169,960,000
	Contributions to employee benefit plans	592,000	
	Commissioner of Official Languages		
	Contributions to employee benefit plans	1,356,000	
	Millennium Bureau of Canada		
	Contributions to employee benefit plans	507,000	
	National Round Table on the Environment and the Economy		
	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	20,000	
	Contributions to employee benefit plans	235,000	
	Public Service Staff Relations Board		
	Contributions to employee benefit plans	661,000	
	Security Intelligence Review Committee		
	Contributions to employee benefit plans	142,000	
	The Leadership Network		
	Contributions to employee benefit plans	662,000	
	Total Ministry—Budgetary	**56,263,459**	**170,000,000**
	Non-budgetary	...	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts (1)—*Concluded*

Section	Department or agency	As shown in Main Estimates	 Supplementary Estimates
		$	$
20	**Public Works and Government Services**		
	Department		
	Government Services Program		
	Minister of Public Works and Government Services—Salary and motor car allowance	51,658	
	Contributions to employee benefit plans	59,266,000	
	Real Property Disposition Revolving Fund (*Revolving Funds Act*)	(18,884,000)	
	Optional Services Revolving Fund (*Revolving Funds Act*)	563,000	
	Consulting and Audit Canada Revolving Fund (*Revolving Funds Act*)	(1,100,000)	
	Translation Bureau Revolving Fund (*Revolving Funds Act*)	3,394,000	
	Canada Information Office		
	Contributions to employee benefit plans	1,090,000	
	Canada Mortgage and Housing Corporation		
	(L) Advances under the *National Housing Act*	(224,400,000)	
	Total Ministry—Budgetary	**44,380,658**	...
	Non-budgetary	**(224,400,000)**	...
21	**Solicitor General**		
	Department		
	Solicitor General—Salary and motor car allowance	51,658	
	Contributions to employee benefit plans	2,501,000	
	Correctional Service		
	Pensions and other employee benefits (*Royal Canadian Mounted Police Superannuation Act*, subsection 27(1))	201,000	
	Contributions to employee benefit plans	127,400,000	
	CORCAN Revolving Fund (*Revolving Funds Act*)	(480,000)	
	National Parole Board		
	Contributions to employee benefit plans	3,434,000	
	Office of the Correctional Investigator		
	Contributions to employee benefit plans	195,000	
	Royal Canadian Mounted Police		
	Pensions and other employee benefits—Members of the Force	245,236,100	
	Contributions to employee benefit plans	23,369,900	
	Royal Canadian Mounted Police External Review Committee		
	Contributions to employee benefit plans	61,000	
	Royal Canadian Mounted Police Public Complaints Commission		
	Contributions to employee benefit plans	361,000	
	Total Ministry—Budgetary	**402,330,658**	...
	Non-budgetary	...	...

22	**Transport**		
	Department		
	Minister of Transport—Salary and motor car allowance	51,658	
	Victoria Bridge, Montreal—Payment for termination of tolls and for rehabilitation work on the roadway portion of the bridge (Transport Vote 107, *Appropriation Act No. 5, 1963*)	11,315,000	
	Contributions to employee benefit plans	48,401,000	
	Payments in respect of St. Lawrence Seaway agreements under the *Canada Marine Act*	1,631,000	
	Northumberland Strait Crossing Subsidy Payment under the *Northumberland Strait Crossing Act*	47,600,000	
	Canadian Transportation Agency		
	Contributions to employee benefit plans	2,723,000	
	Civil Aviation Tribunal		
	Contributions to employee benefit plans	100,000	
	Total Ministry—Budgetary	**111,821,658**	...
	Non-budgetary	...	...
23	**Treasury Board**		
	Secretariat		
	President of the Treasury Board—Salary and motor car allowance	51,658	
	Contributions to employee benefit plans	23,566,000	
	Payments under the *Public Service Pension Adjustment Act*	50,000	
	Payments for the pay equity settlement pursuant to section 30 of the *Crown Liability and Proceedings Act*		3,040,000,000
	Total Ministry—Budgetary	**23,667,658**	**3,040,000,000**
	Non-budgetary	...	...
24	**Veterans Affairs**		
	Department		
	Veterans Affairs Program		
	Minister of Veterans Affairs—Salary and motor car allowance	51,658	
	Re-establishment credits under section 8, and repayments under section 15 of the *War Service Grants Act* of compensating adjustments made in accordance with the terms of the *Veterans' Land Act*	12,000	
	Returned soldiers insurance actuarial liability adjustment (*The Returned Soldiers' Insurance Act*)	10,000	
	Veterans insurance actuarial liability adjustment (*Veterans Insurance Act*)	175,000	
	Contributions to employee benefit plans	29,352,000	
	Veterans Review and Appeal Board Program		
	Contributions to employee benefit plans	1,468,000	
	Total Ministry—Budgetary	**31,068,658**	...
	Non-budgetary	...	...
	Total Government—Budgetary	**93,156,734,060**	**8,502,185,015**
	Non-budgetary	**379,497,597**	**1,801,250,064**

(L) Non-budgetary authority (loan, investment or advance).
(1) Details of statutory authorities not shown in the Estimates are not included in this appendix.
(2) Medical Research Council was repealed as of May 29, 2000. The funds were transferred to Canadian Institutes of Health Research.
(3) Formerly Atomic Energy Control Board.

APPENDIX 3

Authorities Available from Previous Years

Appendix 3 provides the full wording of most authorities (budgetary and non-budgetary) available from previous years, by ministry. The budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount
			$
2		**Agriculture and Agri-Food**	
		Department	
	(S)	*Farm Products Agencies Act*, section 28 Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with subsection 28(2) of the Act is $1,000,000 less the total authority used up to the end of the 1993-94 fiscal year of $400,000	600,000
	(S)	Canadian Grain Commission Revolving Fund—*Appropriation Act No. 4, 1994-95* To spend for the purposes of the Fund any revenues received in respect of those purposes and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than $12,000,000 the revenues received in respect of the purpose of the Fund	14,715,811
	(S)	Canadian Pari-Mutual Agency Revolving Fund—*Revolving Funds Act*, section 2 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time	2,522,503
		Canadian Dairy Commission	
	(S)	(L) *Canadian Dairy Commission Act*, section 16 At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1)(a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, *Appropriation Act No. 4, 1975*, shall not exceed $300,000,000 (Net)	274,290,000
		Farm Credit Corporation	
	(S)	(L) *Farm Credit Corporation Act* Subsection 11(1). At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate $1,175,000,000 and the money paid constitutes part of the capital of the Corporation (Gross)	6,667,000
		Subsection 12(3). The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to subsection (1) and the principal of loans made to the Corporation under subsection (2) shall not at any time exceed twelve times the capital of the Corporation (Net)	8,113,157,000
		Total Ministry—Budgetary	17,838,314
		Non-budgetary	8,394,114,000
3		**Canada Customs and Revenue Agency**	
	1	Operating expenditures; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the *Financial Administration Act* are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the *Canada Customs and Revenue Agency Act*	69,263,706[1]
	5	Capital expenditures; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the *Financial Administration Act* are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the *Canada Customs and Revenue Agency Act*	5,717[1]

	10	Contributions; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the *Financial Administration Act* are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the *Canada Customs and Revenue Agency Act*	99,373[1]
		Total Ministry—Budgetary	**69,368,796**
		Non-budgetary	...
4		**Canadian Heritage**	
		Department	
		National Film Board	
	(S)	National Film Board Revolving Fund—*Revolving Funds Act*, section 12 To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of capital assets and can record the increase in the net book value of capital assets against the authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed $25,000,000 at any time. Increase of authority as per Vote 121d, *Appropriation Act No. 4, 1994-95*	14,201,845
		Parks Canada Agency	
	115	Program expenditures; the unexpended balance of money referred to in subsection (1) appropriated by any Act of Parliament for the purpose of making operational expenditures of the Agency lapses at the end of the fiscal year following the year in which the money was originally appropriated or at the end of any longer period that may be specified in the Act pursuant to *Parks Canada Agency Act*, section 19	17,937,128[2]
	(S)	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the *Parks Canada Agency Act*	1,409
	(S)	Parks Canada Agency Enterprise Units Revolving Fund—*Appropriation Act No. 3, 1993-94* To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $8,000,000 at any time. Increase of authority as per Vote 26b, *Appropriation Act No. 4, 1995-96*	1,866,769
	(S)	Parks Canada Agency Townsites Revolving Fund—*Appropriation Act No. 4, 1995-96*, Vote 27b To make payments out of the Consolidated Revenue Fund for operating and capital expenditures for the purpose of operating, maintaining and developing townsites that are located within the boundaries of Canada's National Parks, the total of which is not to exceed $10,000,000 at any time	6,371,728
		Public Service Commission	
	(S)	Staff Development and Training Revolving Fund—*Revolving Funds Act*, section 7 To make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,500,000 at any time	7,676,961
		Total Ministry—Budgetary	**48,055,840**
		Non-budgetary	...
5		**Citizenship and Immigration**	
		Department	
	(S)	(L) *Immigration Act*, section 119 The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended by TB814449 shall not exceed $110,000,000 (Net)	53,098,522
		Total Ministry—Budgetary	...
		Non-budgetary	**53,098,522**
7		**Finance**	
		Department	
		Economic, Social and Financial Policies Program	
	(S)	*Bretton Woods and Related Agreements Act*, subsection 8.1(2) Payments to the International Monetary Fund's Poverty Reduction and Growth Facility. Limit SDR 225,000,000	188,191,972
	(S)	*Financial Institutions Depositors Compensation Act*, section 16 Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act $875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required	68,572,283

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote	Department or agency	Amount
			$
	(S)	(L) *Canadian Commercial Bank Financial Assistance Act*, section 3 There is hereby appropriated for the purposes of section 2 (financial assistance to the Canadian Commercial Bank) seventy five million dollars to be paid out of the Consolidated Revenue Fund from time to time as required (Gross)	2,000,000
	(S)	(L) *Bretton Woods and Related Agreements Act*, subsection 8.1(1) Loans to the International Monetary Fund's Poverty Reduction and Growth Facility. Limit was increased from SDR 500,000,000 to SDR 700,000,000 (PC2000-355) (Gross)	468,425,957
	(S)	(L) *Petro-Canada Limited Act*, as amended Section 22. The Governor in Council may, from time to time, authorize the Minister of Finance to advance to the Corporation amounts (a) by way of loans on such terms and conditions as the Governor in Council may determine, or, (b) by way of purchases of preferred shares. The amount outstanding of loans or preferred shares shall not at any time exceed $1,000,000,000 (Gross)	27,228,147
		Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each subscription shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed $4,900,000,000 (Gross)	1,573,645,679
		Canada Deposit Insurance Corporation	
	(S)	(L) *Canada Deposit Insurance Corporation Act*, subsection 10.1 The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed $6,000,000,000 (Net)	6,000,000,000
		Office of the Superintendent of Financial Institutions	
	(S)	*Office of the Superintendent of Financial Institutions Act*, sections 16 and 17 The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arising out of the operations of the Office. The total authorized limit shall not at any time exceed by more than $40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval	65,679,498
		Total Ministry—Budgetary	**322,443,753**
		Non-budgetary	**8,071,299,783**
8		**Fisheries and Oceans**	
		Freshwater Fish Marketing Corporation	
	L30b	This Corporation was incorporated under the *Freshwater Fish Marketing Act*, 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the Act, section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (b) to make loans to the Corporation. Vote L30b, *Appropriation Act No. 1, 1974*. The aggregate of the amounts outstanding at any time which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of section 16 of the *Freshwater Fish Marketing Act* shall not exceed $30,000,000 (Net)	30,000,000
		Total Ministry—Budgetary	**...**
		Non-budgetary	**30,000,000**

9	**Foreign Affairs and International Trade**	
	Department	
(S)	Passport Office Revolving Fund—*Revolving Funds Act*, section 4 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any one time	13,021,551
L11	*Appropriation Act No. 1, 1971* To increase from $14,500,000 to $22,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, *Appropriation Act No. 1, 1971*, Vote L11, *Appropriation Act No. 3, 1989-90* (Net)	11,185,641
L12	*Appropriation Act No. 2, 1954* To increase from $30,000,000 to $50,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by loans, investments and advances Vote 630, *Appropriation Act No. 2, 1954*, Vote L12, *Appropriation Act No. 3, 1989-90* (Net)	27,830,026
	Canadian Commercial Corporation	
(S)	(L) *Canadian Commercial Corporation Act*, section 11 The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund (Net)	10,000,000
	Canadian International Development Agency	
(S)	(L) *International Development (Financial Institutions) Assistance Act*—Caribbean Development Bank Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross)	71,023,290
(S)	(L) *International Development (Financial Institutions) Assistance Act*—African Development Bank Authorization to subscribe for 47,772 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross)	738,768,126
L35	*International Development (Financial Institutions) Assistance Act*—Asian Development Bank Confirming Canada's callable share being US $ 111,647,000 (Gross)	3,362,382
L35	*International Development (Financial Institutions) Assistance Act*—Asian Development Bank Confirming Canada's callable share being US $ 167,471,550 (Gross)	3,310,745
(S)	(L)*International Development (Financial Institutions) Assistance Act*—Asian Development Bank Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross)	2,819,211,566
(S)	(L) *International Development (Financial Institutions) Assistance Act*—Inter-American Development Bank Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross)	5,603,682,861
	Export Development Corporation	
(S)	(L) *Export Development Act*, section 11 Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of section 11. The authorized capital of the Corporation is $1,500,000,000 (Gross)	516,800,000
	Authority in accordance with terms and conditions prescribed by sections 12, 13 and 14; Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to sections 12 and 13 and outstanding shall not exceed an amount equal to fifteen times the aggregate of: (a) the paid-in capital of the Corporation from time to time, and, (b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada (Net)	10,837,449,000
	Authority in accordance with terms and conditions prescribed by section 23, accounts administered for Canada, the liability for loans and commitments as limited by section 24 shall not at any time exceed $13,000,000,000 (Net)	10,512,937,787

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote	Department or agency	Amount
			$
		(In accordance with sections 10, 23 and 24 of the *Export Development Act*, the authorized limit of $13 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes).	
		Total Ministry—Budgetary	13,021,551
		Non-budgetary	31,155,561,424
13		**Indian Affairs and Northern Development**	
		Department	
		Indian and Inuit Affairs Program	
	(S)	*Appropriation Act No. 4, 1987-88*, Vote 5c Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is $60,000,000 less the total authority used up to the end of 1999-2000 fiscal year of $27,269,345	32,730,655
	L20	*Appropriation Act No. 1, 1970* Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, *Appropriation Act No. 1, 1970*. The amount that may be outstanding at any time as last amended by Vote 7b, *Appropriation Act No. 4, 1996-97*, shall not exceed $48,550,835 (Net)	47,990,091
		Northern Affairs Program	
	L40	*Appropriation Act No. 3, 1975* Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the *National Housing Act*. The undisbursed balance of loans authorized is $320,000 (Gross)	306,304
	L55	*Appropriation Act No. 3, 1953* To authorize and provide for a continuing special account to be known as the Eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 546, *Appropriation Act No. 3, 1953*. The amount that may be outstanding at any time as last amended by Vote 37b, *Appropriation Act No. 4, 1995-96* not to exceed $6,633,697 (Net)	6,549,839
	L81a	*Appropriation Act No. 4, 1969* To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account: (a) to which shall be charged all loans and interest payable thereon made under this authority; and, (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed $5,000,000 (Net)	5,000,000
		Total Ministry—Budgetary	32,730,655
		Non-budgetary	59,846,234
14		**Industry**	
		Department	
	(S)	Canadian Intellectual Property Office Revolving Fund—*Appropriation Act No. 3, 1993-94*, Vote 2b To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from $25,000,000 to $15,000,000 as per Vote 21b, *Appropriation Act No. 4, 1996-97*	40,375,202

	L97b	*Appropriation Act No. 1, 1970* Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed $1,950,000 at any time (Net)	1,950,000
		Business Development Bank of Canada	
	(S)	(L) *Business Development Bank of Canada Act* Loans made to the Business Development Bank of Canada from the Consolidated Revenue Fund under authority of section 30. Section 31 limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Corporation; and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it, shall not, at any time, exceed twelve times the capital of the Corporation (or up to fifteen times with the approval of the Governor in Council) and may never exceed $3.2 billion (Net)	853,677,000
		National Research Council of Canada	
	(S)	*National Research Council Act*, paragraph 5(1)(e) Unspent amount carried forward from previous year as per the *National Research Council Act*	16,014,279
		Total Ministry—Budgetary	**56,389,481**
		Non-budgetary	**855,627,000**
16		**National Defence**	
	L11c	*Appropriation Act No. 1, 1976*, established by Vote L20b To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence working capital advance account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, *Appropriation Act No. 4, 1984*, and Vote L11c of 1991 shall not exceed $100,000,000 (Net)	69,772,400
	L15	*Special Appropriation Act, 1963* Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is $37,000,000 (Net)	13,086,217
		Total Ministry—Budgetary	**...**
		Non-budgetary	**82,858,617**
17		**Natural Resources**	
		Department	
	(S)	*Canada-Nova Scotia Oil and Gas Agreement Act*, subsection 237(1) Canada/Nova Scotia Development Fund—Payments in accordance with the Act. Total authority of $50,000,000 for each of the years 1984-85 to 1987-88 inclusively, less any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed $200,000,000	9,651,075
	(S)	*Canada-Newfoundland Atlantic Accord Implementation Act*, subsection 233(1) Canada/Newfoundland Development Fund—To make payments out of the Consolidated Revenue Fund, the amounts not exceeding, in the aggregate, the sum of $225,000,000	12,295,547
	(S)	Geomatics Canada Revolving Fund—*Appropriation Act No. 3, 1993-94* To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $8,000,000 at any time	5,281,938
		Cape Breton Development Corporation	
	L40a	*Appropriation Act No. 4, 1975* *Cape Breton Development Corporation Act*, subsection 19(3) The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the coal division. The total amount of advances outstanding at any time, shall not exceed $50,000,000 (Net)	50,000,000
		Total Ministry—Budgetary	**27,228,560**
		Non-budgetary	**50,000,000**

APPENDIX 3

Authorities Available from Previous Years—*Concluded*

Section	Vote	Department or agency	Amount
			$
20		**Public Works and Government Services**	
		Department	
		Government Services Program	
	(S)	Real Property Services Revolving Fund—*Revolving Funds Act*, section 5 To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed $450,000,000 at any time	350,917,110
	(S)	Real Property Disposition Revolving Fund—*Appropriation Act No. 4, 1995-96*, Vote 2b To make payments out of the Consolidated Revenue Fund for the disposal of real property, the total of which is not to exceed $5,000,000 at any time	6,956,471
	(S)	Optional Services Revolving Fund—*Revolving Funds Act*, section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $200,000,000 at any time, as last amended by Vote 21d, *Appropriation Act No. 4, 1994-95*	184,780,307
	(S)	Government Telecommunications and Informatics Services Revolving Fund—*Revolving Funds Act*, section 3 To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, decrease in authority from $64,000,000 to $45,000,000 as last amended by Vote 6b, *Appropriation Act No. 4, 1999-2000*	49,738,023
	(S)	Consulting and Audit Canada Revolving Fund—*Revolving Funds Act*, section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from $30,000,000 to $25,100,163 as per *Appropriation Act No. 5, 1998-99*	21,092,789
	(S)	Translation Bureau Revolving Fund—*Appropriation Act No. 4, 1994-95* To make expenditures out of the Consolidated Revenue Fund, for the purpose of providing translation and related services, and the authority for the Minister to spend for the purposes of the Fund any revenues received for those purposes; and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than $75,000,000 the revenues received in respect of the purposes of the Fund; to delete an amount of $13,606,000 representing operating losses incurred during a three year transition period towards self-sufficiency, as last amended by Vote 22b, *Appropriation Act No. 4, 1995-96*	85,961,256
	(S)	Defence Production Revolving Fund—*Defence Production Act*, section 15 To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed $100,000,000 less loans and advances of the defence production loan account at any time	100,000,000
	L15b	*Appropriation Act No. 3, 1990-91* To extend the purposes of Finance Vote L29g, *Appropriation Act No. 2, 1967*: (a) to replace the words "standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances" immediately following "departments and agencies" with the following words: "imprest funds, accountable advances and recoverable advances", and, (b) to increase from $17,000,000 to $22,000,000 the amount that may be outstanding at any one time for the purposes of this Vote (Net)	3,467,007
	(S)	(L) *Seized Property Management Act*, 1993, section 12, subsections 1, 2, 3 and 4. Limit $50,000,000 (Net)	46,604,657
		Canada Post Corporation	
	(S)	(L) *Canada Post Corporation Act*, sections 28, 29 and 30 The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed $500,000,000 (Net)	500,000,000

		Royal Canadian Mint	
	(S)	(L) *Royal Canadian Mint Act*, subsection 20(1) The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed $75,000,000 or such greater amount as may be specified in an Appropriation Act (Net)	75,000,000
		Total Ministry—Budgetary	**799,445,956**
		Non-budgetary	**625,071,664**
21		**Solicitor General**	
		Correctional Service	
	(S)	CORCAN Revolving Fund—*Appropriation Act No. 4, 1991-92*, Vote 11c To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $45,000,000 at any time	7,829,647
	L14b	*Appropriation Act No. 1, 1969* To extend the purposes of the Parolees' loan account established by Solicitor General Vote L103b, *Appropriation Act No. 1, 1969*: (a) to authorize loans to individuals under mandatory supervision; and, (b) to increase from $10,000 to $50,000 the amount that may be outstanding at any time against the said account, as amended by Vote L14b, *Appropriation Act No. 3, 1982-83* (Net)	27,736
		Total Ministry—Budgetary	**7,829,647**
		Non-budgetary	**27,736**
22		**Transport**	
		Department	
	(S)	(L) *Canada Ports Corporation Act*, section 52, Part I and section 26, Part II, Schedule 1 The Minister of Finance at the request of the Minister may, from time to time, out of moneys in the Consolidated Revenue Fund, make loans to the Corporation or to a local port corporation, for working capital. The aggregate amount of loans outstanding under sections 52 and 26 shall not at any time exceed $10,000,000 (Net)	10,000,000
		Total Ministry—Budgetary	**...**
		Non-budgetary	**10,000,000**
24		**Veterans Affairs**	
		Department	
		Veterans Affairs Program	
	(S)	(L) *Veterans' Land Act* There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by Vote L55, *Appropriation Act No. 3, 1970*, shall not exceed $605,000,000 (Net)	603,731,831
		Total Ministry—Budgetary	**...**
		Non-budgetary	**603,731,831**
		Total Government—Budgetary	**1,394,352,553**
		Non-budgetary	**49,991,236,811**

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) In 1999-2000, these amounts should have been reported under the "Available for use in subsequent years"column on the Ministry Summary statement, instead of the "Lapsed"column.
(2) In 1999-2000, an amount of $573,698 was reported in the "Lapsed"column, on the Ministry Summary statement, it should have been reported in the "Available for use in subsequent years"column.

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year

Appendix 4 provides the full wording of most non-lapsing authorities (budgetary and non-budgetary) granted/repealed in the current year, by ministry. The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount [1]
			$
2		**Agriculture and Agri-Food**	
		Canadian Grain Commission	
	(S)	Canadian Grain Commission Revolving Fund Increase in authority as a result of a transfer from Treasury Board Vote 5	2,029,146
		Total Ministry—Budgetary	**2,029,146**
		Non-budgetary	...
3		**Canada Customs and Revenue Agency**	
	1	Operating expenditures and recoverable expenditures on behalf of the *Canada Pension Plan* and the *Employment Insurance Act*; the appropriations for the fiscal year ending March 31, 2001, that may be charged to the following fiscal year ending March 31	177,781,704
	5	Capital expenditures; the appropriations for the fiscal year ending March 31, 2001, that may be charged to the following fiscal year ending March 31	3,732,803
	10	Contributions; the appropriations for the fiscal year ending March 31, 2001, that may be charged to the following fiscal year ending March 31	2,702,236
		Total Ministry—Budgetary	**184,216,743**
		Non-budgetary	...
4		**Canadian Heritage**	
		National Film Board	
	(S)	National Film Board Revolving Fund Decrease in authority as a result of a decrease in the net book value of fixed assets	(2,578,551)
		Parks Canada Agency	
	110	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies; the appropriations for the fiscal year ending March 31, 2001, that may be charged to the following fiscal year ending March 31	22,996,055
		Total Ministry—Budgetary	**20,417,504**
		Non-budgetary	...
14		**Industry**	
		Department	
	(S)	Canadian Intellectual Property Office Revolving Fund Increase in authority as a result of a transfer from Treasury Board Vote 5	132,560

		National Research Council of Canada	
	(S)	Spending of revenues pursuant to the *National Research Council Act*	67,603,400
		Total Ministry—Budgetary	**67,735,960**
		Non-budgetary	...
20		**Public Works and Government Services**	
		Department	
		Government Services Program	
	(S)	Consulting and Audit Canada Revolving Fund Increase in authority as a result of a transfer from Treasury Board Vote 5	218,743
	(S)	Translation Bureau Revolving Fund Increase in authority as a result of a transfer from Treasury Board Vote 5	434,429
		Total Ministry—Budgetary	**653,172**
		Non-budgetary	...
22		**Transport**	
		Department	
	(S)	(L) *Canada Ports Corporation Act* was repealed by the *CanadaShipping Act*, section 197 (Net)	10,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	**10,000,000**
		Total Government—Budgetary	**275,052,525**
		Non-budgetary	**10,000,000**

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Does not include most of the exchange valuation adjustments.

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets

Appendix 5 provides details, by ministry, of the source and disposition of authorities related to the spending of proceeds from the disposal of surplus Crown assets.

Pursuant to sections 13(2) and 14 of the *Surplus Crown Assets Act*, departments as defined in section 2 of the *Financial Administration Act* (excluding the House of Commons, the Senate, the Library of Parliament and the International Joint Commission) are authorized to establish a spending authority equal to the proceeds received from the disposal of surplus Crown assets. The proceeds received in any fiscal year that have not been spent in that fiscal year are carried forward to the next fiscal year for use in that fiscal year only. The amount carried forward is however subject to a maximum limit.

		Source of authorities			Disposition of authorities		
Section	Department or agency	Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		$	$	$	$	$	$
2	**Agriculture and Agri-Food**						
	Department	29,974	3,669,526	3,699,500	3,586,443	...	113,057
	Canadian Food Inspection Agency	25,000	360,150	385,150	345,069	15,081	25,000
	Total Ministry	**54,974**	**4,029,676**	**4,084,650**	**3,931,512**	**15,081**	**138,057**
3	**Canada Customs and Revenue Agency**	**152,200**	**638,252**	**790,452**	**638,252**	...	**152,200**
4	**Canadian Heritage**						
	Department	20,985	...	20,985	...	20,985	...
	Canadian Radio-television and Telecommunications Commission	4,437	3,770	8,207	...	4,437	3,770
	National Archives of Canada	25,000	222,142	247,142	197,142	25,000	25,000
	National Library	3,789	10,385	14,174	...	3,789	10,385
	Public Service Commission	...	19,463	19,463	19,463	...	...
	Status of Women—Office of the Co-ordinator	...	1,133	1,133	...	...	1,133
	Total Ministry	**54,211**	**256,893**	**311,104**	**216,605**	**54,211**	**40,288**
5	**Citizenship and Immigration**						
	Department	45,517	69,330	114,847	112,074	...	2,773
	Immigration and Refugee Board of Canada	8,143	...	8,143	8,143	...	...
	Total Ministry	**53,660**	**69,330**	**122,990**	**120,217**	...	**2,773**
6	**Environment**						
	Department	57,793	223,260	281,053	203,447	...	77,606
	Canadian Environmental Assessment Agency	70	186	256	...	70	186
	Total Ministry	**57,863**	**223,446**	**281,309**	**203,447**	**70**	**77,792**

7	**Finance**						
	Department	25,000	29,178	54,178	...	29,178	25,000
	Auditor General	...	4,170	4,170	4,170	...	...
	Canadian International Trade Tribunal	...	406	406	406	...	...
	Office of the Superintendent of Financial Institutions	1,312	222	1,534	...	1,312	222
	Total Ministry	**26,312**	**33,976**	**60,288**	**4,576**	**30,490**	**25,222**
8	**Fisheries and Oceans**	**1,297,726**	**5,015,872**	**6,313,598**	**4,945,439**	**68,159**	**1,300,000**
9	**Foreign Affairs and International Trade**						
	Department	758,678	2,128,327	2,887,005	2,603,811	...	283,194
	Canadian International Development Agency	6,938	14,933	21,871	...	6,938	14,933
	Total Ministry	**765,616**	**2,143,260**	**2,908,876**	**2,603,811**	**6,938**	**298,127**
10	**Governor General**	**9,477**	**1,479**	**10,956**	**10,484**	...	**472**
11	**Health**						
	Department	151,000	762,024	913,024	717,292	44,732	151,000
	Canadian Institutes of Health Research (1)	97	15,240	15,337	2,859	...	12,478
	Patented Medicine Prices Review Board	566	1,400	1,966	...	566	1,400
	Total Ministry	**151,663**	**778,664**	**930,327**	**720,151**	**45,298**	**164,878**
12	**Human Resources Development**						
	Department	213,426	423,201	636,627	345,391	20,636	270,600
	Canada Industrial Relations Board	2,264	414	2,678	...	2,264	414
	Canadian Centre for Occupational Health and Safety	...	431	431	431	...	...
	Total Ministry	**215,690**	**424,046**	**639,736**	**345,822**	**22,900**	**271,014**
13	**Indian Affairs and Northern Development**						
	Department	29,725	130,168	159,893	62,151	4,436	93,306
	Total Ministry	**29,725**	**130,168**	**159,893**	**62,151**	**4,436**	**93,306**
14	**Industry**						
	Department	241,600	339,980	581,580	463,169	...	118,411
	Atlantic Canada Opportunities Agency	17,285	10,294	27,579	20,012	...	7,567
	Canadian Space Agency	8,103	5,074	13,177	...	8,103	5,074
	Economic Development Agency of Canada for the Regions of Quebec	11,102	25,356	36,458	4,920	6,538	25,000
	National Research Council of Canada	25,000	74,744	99,744	80,891	...	18,853
	Natural Sciences and Engineering Research Council	877	...	877	...	877	...
	Social Sciences and Humanities Research Council	70	...	70	...	70	...
	Statistics Canada	...	49,372	49,372	49,372	...	...
	Western Economic Diversification	371	12,398	12,769	12,347	...	422
	Total Ministry	**304,408**	**517,218**	**821,626**	**630,711**	**15,588**	**175,327**

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—*Concluded*

		Source of authorities			Disposition of authorities		
Section	Department or agency	Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		$	$	$	$	$	$
15	**Justice**						
	Department	8,366	21,687	30,053	8,511	...	21,542
	Canadian Human Rights Commission	982	2,226	3,208	...	982	2,226
	Federal Court of Canada	1,449	5,030	6,479	6,479	...	...
	Offices of the Information and Privacy Commissioners of Canada	949	3,410	4,359	3,150	...	1,209
	Supreme Court of Canada	13,891	6,706	20,597	20,597	...	...
	Tax Court of Canada	582	1,298	1,880	...	582	1,298
	Total Ministry	**26,219**	**40,357**	**66,576**	**38,737**	**1,564**	**26,275**
16	**National Defence**	**16,671**	**49,366,135**	**49,382,806**	**48,626,333**	**...**	**756,473**
17	**Natural Resources**						
	Department	84,896	382,153	467,049	371,258	...	95,791
	Canadian Nuclear Safety Commission (2)	...	18,795	18,795	18,626	...	169
	National Energy Board	...	1,346	1,346	...	...	1,346
	Total Ministry	**84,896**	**402,294**	**487,190**	**389,884**	**...**	**97,306**
19	**Privy Council**						
	Department	8,813	42,356	51,169	26,169	...	25,000
	Canadian Centre for Management Development	5,873	6,737	12,610	12,610	...	...
	Canadian Intergovernmental Conference Secretariat	...	147	147	...	...	147
	Canadian Transportation Accident Investigation and Safety Board	25,000	4,004	29,004	22,856	2,144	4,004
	Chief Electoral Officer	45	3,407	3,452	3,407	...	45
	Commissioner of Official Languages	...	690	690	690	...	...
	National Round Table on the Environment and the Economy	...	8	8	8	...	...
	Public Service Staff Relations Board	719	329	1,048	329	390	329
	Total Ministry	**40,450**	**57,678**	**98,128**	**66,869**	**2,534**	**29,525**
20	**Public Works and Government Services**						
	Department	278,603	405,179	683,782	252,751	25,852	405,179
	Total Ministry	**278,603**	**405,179**	**683,782**	**252,751**	**25,852**	**405,179**

21	**Solicitor General**						
	Department	...	4,649	4,649	4,649	...	...
	Canadian Security Intelligence Service	4,635	410,931	415,566	410,680	...	4,886
	Correctional Service	88,905	604,807	693,712	385,218	13,294	295,200
	National Parole Board	...	9,725	9,725	...	...	9,725
	Royal Canadian Mounted Police	2,261,660	6,944,284	9,205,944	6,558,401	...	2,647,543
	Total Ministry	**2,355,200**	**7,974,396**	**10,329,596**	**7,358,948**	**13,294**	**2,957,354**
22	**Transport**						
	Department	2,108,000	9,438,138	11,546,138	9,452,300	...	2,093,638
	Canadian Transportation Agency	1,297	3,049	4,346	...	1,297	3,049
	Total Ministry	**2,109,297**	**9,441,187**	**11,550,484**	**9,452,300**	**1,297**	**2,096,687**
23	**Treasury Board**	...	**8,287**	**8,287**	...	...	**8,287**
24	**Veterans Affairs**	**1,381**	**94,579**	**95,960**	**90,758**	...	**5,202**
	Total Government	**8,086,242**	**82,052,372**	**90,138,614**	**88,709,158**	**307,712**	**9,121,744**

(1) Formerly Medical Research Council.
(2) Formerly Atomic Energy Control Board.

SECTION 2

2000-2001

PUBLIC ACCOUNTS OF CANADA

Agriculture and Agri-Food

Department

Canadian Dairy Commission

Canadian Food Inspection Agency

Canadian Grain Commission

Farm Credit Corporation

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Department

Objective

Our objective is to promote and support, in a sustainable manner, a growing, competitive, market-oriented agriculture and agri-food industry and to promote rural community economic development.

Business Line Description

Expanding markets

Through the Expanding markets business line, Agriculture and Agri-Food Canada promotes market access, market development and investment. This business line brings together activities from the Department and the Portfolio agencies and contributes actively to "Team Canada Inc" - Canada's international business development network which assists Canadian companies in selling their products and services around the world and promotes investment in Canada. Expanding Markets focuses on improving and securing market access to enable sector clients to capture opportunities for increased trade, particularly in processed agricultural products, in both domestic and international markets. It focuses also on creating new market opportunities, ensuring improved market responsiveness in the Canadian agriculture and agri-food sector, and assisting the industry in attracting new investment by setting the stage for an improved climate for investment in the sector which will improve our capacity to produce world-competitive products.

Innovating for a sustainable future

The Innovating for a sustainable future business line includes the research and development and technology transfer activities of Agriculture and Agri-Food Canada. This business line contributes actively to reducing the costs of producing and processing agricultural and agri-food products, to improving the quality and safety of those products, and to developing and promoting production and processing practices which are safe and environmentally sustainable. The business line also includes direct participation in programs for the conservation and management of agricultural resources. A major focus is the promotion of a better understanding of the environmental issues affecting the sector and the development of appropriate policies and programs in support of long-term environmental sustainability. This business line pursues its objectives through Research Branch's extensive network of research centres and facilities, working in partnerships with the Prairie Farm Rehabilitation Administration (PFRA), Policy Branch - Environment Bureau, the provinces, universities, agriculture sector communities, and the private sector.

Strong foundation for the sector and rural communities

This business line includes departmental activities which enhance the agriculture and agri-food sector's economic viability and self-reliance and promote the economic development of rural communities. These activities include national safety net programs for the management of production and market risks, initiatives to help the sector adapt to an evolving business climate, regulatory and framework policies particularly in relation to the grains and supply-managed sectors, the promotion of the co-operative sector and infrastructure development in the Prairies. This business line also includes initiatives which ensure that federal programs, benefits and services are equally accessible in rural areas as in other areas.

Sound departmental management

This business line provides the corporate policies and infrastructure needed to ensure Agriculture and Agri-Food Canada is fulfilling its mandate to Canadians in the most effective and efficient manner possible, including a constructive working environment for employees. Management activities such as Human Resources, Finance and Administration, Communications and Review are reflected under this business line, but it is the business of all employees to strenghten Agriculture and Agri-Food Canada's ability to achieve results on behalf of the agriculture and agri-food sector and Canadian taxpayers.

Canadian Dairy Commission

Objective

To provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers with a continuous and adequate supply of dairy products of high quality.

Canadian Food Inspection Agency

Objective

To enhance the effectiveness and efficiency of the federal inspection and related services for food and animal and plant health.

Business Line Description

Safe food, market access and consumer protection

The Canadian Food Inspection Agency provides inspection and related services, such as inspection policy, assessment, evaluation and verification, research and standard setting, investigations of economic fraud, trade facilitation, registration and certification, and compliance and enforcement. The focus of these services is to verify that food products for domestic and foreign consumption meet domestic or export safety, quality, handling, identity, process and labelling standards, or contribute to the protection of Canada's animal and plant resource base from the introduction or spread of pests and diseases of economic and human health related significance.

Canadian Grain Commission

Objective

A grain quality assurance system that enhances grain marketing in the interest of producers.

Business Line Description

Canadian Grain Commission

The CGC has one business line and primary objective: a grain quality assurance system that enhances grain marketing in the interest of producers.

The CGC's programs and functions aim to:

- result in shipments of grain that consistently meet contract specifications for quality and quantity, are safe and meet tolerances for toxic contaminants, to enhance grain marketing
- provide a better understanding of the grain qualities required by end users, and how these qualities can be measured; to adapt to new technologies and changing markets
- maintain grain quality as it moves through the marketing channels; ensure fair treatment of grain producers; and ensure the integrity of grain transactions
- meet the needs of producers and other members of the grain industry in the most efficient and effective manner possible.

Farm Credit Corporation

Objective

Farm Credit Corporation's mission is to enhance rural Canada by providing specialized financial services to farming operations - including family farms and small to medium-sized agribusiness - with an emphasis on personalized service.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
...	432,435,000	...	...	432,435,000	1	Operating expenditures				
...	...	2,706,213	...	2,706,213	1a	Operating expenditures				
...	...	...	23,793,685	23,793,685		Governor General's special warrants				
...	...	...	3,641,403	3,641,403		Transfer from: TB Vote 5 (1)				
...	...	...	1,003,500	1,003,500		TB Vote 10 (1)				
...	...	...	3,909,000	3,909,000		TB Vote 15 (1)				
...	432,435,000	2,706,213	32,347,588	467,488,801		Total—Vote 1	458,735,537	8,753,264	...	475,804,950
...	33,271,000	...	...	33,271,000	5	Capital expenditures				
...	...	357,574	...	357,574	5a	Capital expenditures				
...	...	...	6,000,000	6,000,000		Governor General's special warrants				
...	...	...	(4,818)	(4,818)		Adjustments pursuant to section 37.1 of the *Financial Administration Act*				
...	33,271,000	357,574	5,995,182	39,623,756		Total—Vote 5	39,622,172	1,584	...	29,243,691
...	1,273,824,000	...	...	1,273,824,000	10	Grants and contributions				
...	...	15,247,700	...	15,247,700	10a	Contributions				
...	...	...	155,957,397	155,957,397		Governor General's special warrants				
...	1,273,824,000	15,247,700	155,957,397	1,445,029,097		Total—Vote 10	1,321,600,670	123,428,427	...	860,148,774
...	1	...	...	1	15	To guarantee payments of an amount not exceeding, at any one time, in aggregate the sum of $1,700,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Spring credit advance program for 2000-2001	...	1	...	...
600,000	200,000	...	(200,000)	600,000	(S)	Grants to agencies established under the *Farm Products Agencies Act*	...	...	600,000	...
...	65,500,000	(18,500,000)	(15,720,980)	31,279,020	(S)	Payments in connection with the *Agricultural Marketing Programs Act*	31,279,020	...	...	28,831,115
...	4,000,000	(2,800,000)	(1,170,660)	29,340	(S)	Loan guarantees under the *Farm Improvement and Marketing Cooperatives Loans Act*	29,340	...	...	880,448
...	750,000	...	13,117	763,117	(S)	Payments in connection with the *Farm Income Protection Act*—Transition programs for red meats	763,117	...	...	2,020,000
...	3,175,000	...	618,326	3,793,326	(S)	Payments in connection with the *Farm Income Protection Act*—Agri-food innovation program	3,793,326	...	...	8,351,400
...	227,300,000	...	(4,726,447)	222,573,553	(S)	Payments in connection with the *Farm Income Protection Act*—Crop insurance program	222,573,553	...	...	217,491,086

...	212,600,000	...	13,540,817	226,140,817	(S)	Payments in connection with the *Farm Income Protection Act*—Net Income Stabilization Account	226,140,817	...	...	244,039,992
...	50,000	...	(50,000)	...	(S)	Payments in connection with the *Farm Income Protection Act*—Canada/Nova Scotia Apple Industry Development Fund	...	...	...	143,372
...	51,658	...	(61)	51,597	(S)	Minister of Agriculture and Agri-Food—Salary and motor car allowance	51,597	...	...	54,923
...	48,592,000	...	5,939,000	54,531,000	(S)	Contributions to employee benefit plans	54,531,000	...	...	52,795,000
2,522,503	...	...	...	2,522,503	(S)	Canadian Pari-Mutual Agency Revolving Fund	(1,246,462)	...	3,768,965	277,465
...	...	...	1,065,572	1,065,572	(S)	Refunds of amounts credited to revenues in previous years	1,065,572	...	...	...
...	...	...	180,749	180,749	(S)	Collection agency fees	180,749	...	...	254,047
29,974	...	...	3,669,526	3,699,500	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,586,443	...	113,057	4,105,071
...	...	...	...	...		Appropriations not required for the current year	...	...	...	156,885,474
3,152,477	2,301,748,659	(2,988,513)	197,459,126	2,499,371,749		**Total Department—Budgetary**	2,362,706,451	132,183,276	4,482,022	2,081,326,808
						Canadian Dairy Commission				
...	2,588,000	...	...	2,588,000	20	Program expenditures				
...	...	293,000	...	293,000	20a	Program expenditures				
...	...	...	74,000	74,000		Transfer from TB Vote 15 (1)				
...	2,588,000	293,000	74,000	2,955,000		Total—Vote 20	2,954,790	210	...	2,584,682
...	2,588,000	293,000	74,000	2,955,000		Total budgetary	2,954,790	210	...	2,584,682
274,290,000	...	...	...	274,290,000	(S)	(L) Loans pursuant to the *Canadian Dairy Commission Act*, section 16, as last amended by Vote 50a, *Appropriation Act No. 4, 1975*. Limit $300,000,000 (Net)	15,288,000	...	259,002,000	2,924,000
						Total Program—				
...	2,588,000	293,000	74,000	2,955,000		**Budgetary**	2,954,790	210	...	2,584,682
274,290,000	...	...	...	274,290,000		**Non-budgetary**	15,288,000	...	259,002,000	2,924,000
						Canadian Food Inspection Agency				
...	216,021,000	...	...	216,021,000	25	Operating expenditures and contributions				
...	...	7,707,400	...	7,707,400	25a	Operating expenditures				
...	...	...	67,320,717	67,320,717		Governor General's special warrants				
...	...	...	580,000	580,000		Transfer from: TB Vote 10 (1)				
...	...	...	2,087,000	2,087,000		TB Vote 15 (1)				
...	216,021,000	7,707,400	69,987,717	293,716,117		Total—Vote 25	282,269,169	11,446,948	...	274,720,900
...	9,444,000	...	...	9,444,000	30	Capital expenditures				
...	...	5,492,973	...	5,492,973	30a	Capital expenditures				
...	...	...	4,000,000	4,000,000		Governor General's special warrants				
...	9,444,000	5,492,973	4,000,000	18,936,973		Total—Vote 30	7,555,167	11,381,806	...	4,463,970
...	1,500,000	12,500,000	1,306,892	15,306,892	(S)	Compensation payments in accordance with requirements established by regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*	15,306,892	...	...	3,874,781

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	39,929,000	...	4,858,591	44,787,591	(S)	Contributions to employee benefit plans	44,787,591	...	...	44,985,000
...	...	...	5,667	5,667	(S)	Refunds of amounts credited to revenues in previous years	5,667	...	...	23,399
...	...	...	11,884	11,884	(S)	Collection agency fees	11,884	...	...	21,561
25,000	...	...	360,150	385,150	(S)	Spending of proceeds from the disposal of surplus Crown assets	345,069	15,081	25,000	379,561
25,000	**266,894,000**	**25,700,373**	**80,530,901**	**373,150,274**		**Total Program—Budgetary**	**350,281,439**	**22,843,835**	**25,000**	**328,469,172**
						Canadian Grain Commission				
...	18,651,000	...	...	18,651,000	35	Program expenditures				
...	...	...	254,175	254,175		Transfer from TB Vote 5 (1)				
...	18,651,000	...	254,175	18,905,175		Total—Vote 35	18,651,000	254,175	...	...
14,715,811	(252,000)	...	252,000	14,715,811	(S)	Canadian Grain Commission Revolving Fund				
...	...	...	2,029,146	2,029,146		Transfer from TB Vote 5 (1)				
14,715,811	(252,000)	...	2,281,146	16,744,957		Total	(2,366,367)	...	19,111,324	(1,205,395)
...	1,629,000	...	...	1,629,000	(S)	Contributions to employee benefit plans	1,629,000	...	...	...
14,715,811	**20,028,000**	**...**	**2,535,321**	**37,279,132**		**Total Program—Budgetary**	**17,913,633**	**254,175**	**19,111,324**	**(1,205,395)**
						Farm Credit Corporation				
...	...	2,000,000	...	2,000,000	36a	Payment to compensate for transferred liabilities to the Corporation from the Government in respect of current Farm Credit Corporation employees who have contributed to the Public Service death benefit account	2,000,000	...	...	...
6,667,000	...	...	...	6,667,000	(S)	*Farm Credit Corporation Act* (L) Subsection 11(1), payments for capital pursuant to the *Farm Credit Corporation Act*. Limit $1,175,000,000 (Gross)	...	...	6,667,000	...

8,113,157,000	...	...	(607,515,918)	7,505,641,082	(L) Subsection 12(3), loans to the Corporation pursuant to the *Farm Credit Corporation Act*. The aggregate not to exceed 12 times the capital of the Corporation (Net)	(226,045,918)	...	7,731,687,000	(236,127,585)
8,119,824,000	...	...	(607,515,918)	7,512,308,082	Total non-budgetary	(226,045,918)	...	7.738,354,000	(236,127,585)
					Total Program—				
...	...	2,000,000	...	2,000,000	**Budgetary**	2,000,000	...	...	...
8,119,824,000	...	...	(607,515,918)	7,512,308,082	**Non-budgetary**	(226,045,918)	...	7,738,354,000	(236,127,585)
					Total Ministry—				
17,893,288	2,591,258,659	25,004,860	280,599,348	2,914,756,155	**Budgetary**	2,735,856,313	155,281,496	23,618,346	2,411,175,267
8,394,114,000	...	...	(607,515,918)	7,786,598,082	**Non-budgetary**	(210,757,918)	...	7,997,356,000	(233,203,585)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Expanding markets	51,324,118	42,848,952	...	...	18,533,191	17,933,191	...	...	...	...	69,857,309	60,782,143
Innovating for a sustainable future	317,666,596	317,609,850	36,894,756	36,896,836	15,034,418	15,034,418	13,800,000	13,992,663	...	...	355,795,770	355,548,441
Strong foundation for the sector and rural communities	107,541,145	106,834,699	...	...	1,896,333,660	1,772,905,233	8,500,000	8,342,778	...	...	1,995,374,805	1,871,397,154
Sound departmental management	89,095,890	86,759,197	2,837,975	2,834,311	307,000	307,000	13,897,000	14,921,795	...	...	78,343,865	74,978,713
Sub-total	565,627,749	554,052,698	39,732,731	39,731,147	1,930,208,269	1,806,179,842	36,197,000	37,257,236	...	...	2,499,371,749	2,362,706,451
Revenues netted against expenditures	(36,197,000)	(37,257,236)	...	...	...	...	(36,197,000)	(37,257,236)	...	...	...	...
Total Department—Budgetary	**529,430,749**	**516,795,462**	**39,732,731**	**39,731,147**	**1,930,208,269**	**1,806,179,842**	...	...	...	...	**2,499,371,749**	**2,362,706,451**
Canadian Dairy Commission—												
Budgetary	**2,955,000**	**2,954,790**	...	...	...	...	...	...	...	...	**2,955,000**	**2,954,790**
Non-budgetary	...	...	...	...	...	...	...	...	**274,290,000**	**15,288,000**	**274,290,000**	**15,288,000**
Canadian Food Inspection Agency												
Safe food, market access and consumer protection	386,217,932	379,707,508	18,936,973	7,555,167	15,774,519	15,774,519	47,779,150	52,755,755	...	...	373,150,274	350,281,439
Revenues netted against expenditures	(47,779,150)	(52,755,755)	...	...	...	...	(47,779,150)	(52,755,755)	...	...	...	...
Total Program—Budgetary	**338,438,782**	**326,951,753**	**18,936,973**	**7,555,167**	**15,774,519**	**15,774,519**	...	...	...	...	**373,150,274**	**350,281,439**
Canadian Grain Commission												
Canadian Grain Commission	94,579,132	63,002,273	...	...	...	...	57,300,000	45,088,640	...	...	37,279,132	17,913,633
Revenues netted against expenditures	(57,300,000)	(45,088,640)	...	...	...	...	(57,300,000)	(45,088,640)	...	...	...	...
Total Program—Budgetary	**37,279,132**	**17,913,633**	...	...	...	...	...	...	...	...	**37,279,132**	**17,913,633**
Farm Credit Corporation—												
Budgetary	**2,000,000**	**2,000,000**	...	...	...	...	...	...	...	...	**2,000,000**	**2,000,000**
Non-budgetary	...	...	...	...	...	...	...	...	**7,512,308,082**	**(226,045,918)**	**7,512,308,082**	**(226,045,918)**
Total Ministry—												
Budgetary	**910,103,663**	**866,615,638**	**58,669,704**	**47,286,314**	**1,945,982,788**	**1,821,954,361**	...	...	...	...	**2,914,756,155**	**2,735,856,313**
Non-budgetary	...	...	...	...	...	...	...	...	**7,786,598,082**	**(210,757,918)**	**7,786,598,082**	**(210,757,918)**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Expanding markets				
600,000	200,000	...	(200,000)	600,000	(S) Grants to agencies established under the *Farm Products Agencies Act*	...	...	600,000	...
					Innovating for a sustainable future				
...	999,000	...	(176,670)	822,330	Agricultural research in universities and other scientific organizations in Canada	822,330	...	...	505,609
...	38,000	...	(100)	37,900	Grants to organizations whose activities support soil and water conservation and development	37,900	...	...	38,000
...	...	...	2,099,080	2,099,080	Grants to organizations to facilitate adaptation and rural development within the agriculture and agri-food sector	2,099,080	...	...	209,000
...	1,037,000	...	1,922,310	2,959,310		2,959,310	...	...	752,609
					Strong foundation for the sector and rural communities				
...	36,891,000	...	(9,563,577)	27,327,423	Grants to organizations to facilitate adaptation and rural development within the agriculture and agri-food sector	27,327,423	...	...	31,508,000
					Sound departmental management				
...	...	...	...	...	Items not required for the current year	...	...	...	2,000
600,000	**38,128,000**	...	**(7,841,267)**	**30,886,733**	**Total—Grants**	**30,286,733**	...	**600,000**	**32,262,609**
					Contributions				
					Expanding markets				
...	65,500,000	(18,500,000)	(47,000,000)	...	(S) Payments in connection with the *Agricultural Marketing Programs Act*	...	...	...	...
...	59,500,000	...	(59,500,000)	...	Contributions to provide farm income assistance to the agricultural community: Spring credit advance program	...	...	...	...
...	4,000,000	(2,800,000)	(1,200,000)	...	(S) Loan guarantees under the *Farm Improvement and Marketing Cooperatives Loans Act*	...	...	...	...
...	12,916,000	...	3,556,791	16,472,791	Contributions under the Agri-food trade program	16,472,791	...	...	15,855,489
...	750,000	...	13,117	763,117	(S) Payments in connection with the *Farm Income Protection Act*—Transition programs for red meats	763,117	...	...	2,020,000
...	617,000	...	(189,337)	427,663	Initiatives under the authority of the economic and regional development agreements	427,663	...	...	1,311,255
...	...	...	269,620	269,620	Contributions under the Agri-food assistance program	269,620	...	...	1,260,273
...	...	...	...	...	Items not required for the current year	...	...	...	229,849
...	143,283,000	(21,300,000)	(104,049,809)	17,933,191		17,933,191	...	...	20,676,866

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Innovating for a sustainable future				
...	715,000	...	128,031	843,031	Contributions in support of organizations associated with agricultural research and development	843,031	...	...	896,097
...	1,710,000	...	...	1,710,000	Contribution to the Protein, Oil and Starch (POS) Pilot Plant Corporation	1,710,000	...	...	2,500,000
...	5,382,000	...	(62,736)	5,319,264	Contributions to bona fide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan, Alberta and the Peace River District of British Columbia for the development of dependable water supplies	5,319,264	...	...	5,038,526
...	3,175,000	...	618,326	3,793,326	(S) Payments in connection with the *Farm Income Protection Act*—Agri-food innovation program	3,793,326	...	...	8,351,400
...	...	...	309,487	309,487	Contributions to facilitate adaptation and rural development within the agriculture and agri-food sector	309,487	...	...	173,800
...	...	...	100,000	100,000	Contributions under the Agri-food assistance program	100,000	...	...	60,155
...	...	...	...	...	Items not required for the current year	...	...	...	2,689,668
...	10,982,000	...	1,093,108	12,075,108		12,075,108	...	...	19,709,646
					Strong foundation for the sector and rural communities				
...	479,400,000	12,100,000	117,157,144	608,657,144	Contributions under the Agricultural income disaster assistance (AIDA) pursuant to the *Farm Income Protection Act*	604,984,414	3,672,730	...	422,942,856
...	435,500,000	...	(77,600,000)	357,900,000	Contributions to provide farm income assistance to the agricultural community	357,400,000	500,000	...	...
...	...	...	14,600,000	14,600,000	Assistance with disposal of surplus potatoes in Prince Edward Island as a result of discovery of potato wart	14,600,000	...	...	...
...	227,300,000	...	(4,726,447)	222,573,553	(S) Payments in connection with the *Farm Income Protection Act*—Crop insurance program	222,573,553	...	...	217,491,086
...	212,600,000	...	13,540,817	226,140,817	(S) Payments in connection with the *Farm Income Protection Act*—Net Income Stabilization Account (NISA)	226,140,817	...	...	244,039,992
...	145,227,000	2,907,700	69,151,300	217,286,000	Payments in connection with the *Farm Income Protection Act*—Safety net companion programs	145,998,389	71,287,611	...	...
...	...	...	42,000,000	42,000,000	Framework Agreement on Agricultural Risk Management	40,104,000	1,896,000	...	...
...	60,300,000	...	7,816,759	68,116,759	Payments for the benefit of producers for agricultural commodities by the Governor in Council pursuant to the *Farm Income Protection Act*	62,044,673	6,072,086	...	91,784,765
...	20,678,000	240,000	(4,090,607)	16,827,393	Contributions under the Canadian agri-infrastructure program	16,827,393	...	...	22,123,800
...	13,443,000	...	(4,312,854)	9,130,146	Contributions to facilitate adaptation and rural development within the agriculture and agri-food sector	9,130,146	...	...	10,250,737
...	500,000	...	1,637,206	2,137,206	Contributions under the Canadian Rural Partnership Initiative	2,137,206	...	...	136,418

...	50,000	...	(50,000)	...	(S) Payments in connection with the *Farm Income Protection Act*—Canada/Nova Scotia Apple Industry Development Fund	...	...	...	143,372
...	...	...	31,279,020	31,279,020	(S) Payments in connection with the *Agricultural Marketing Programs Act*	31,279,020	...	...	28,831,115
...	...	...	51,892,745	51,892,745	Contributions to provide farm income assistance to the agricultural community: Spring credit advance program	11,892,745	40,000,000	...	...
...	...	...	29,340	29,340	(S) Loan guarantees under the *Farm Improvement and Marketing Cooperatives Loans Act*	29,340	...	...	880,448
...	...	...	436,114	436,114	Contributions under the Agri-food assistance program	436,114	...	...	479,269
...	...	...	...	...	Items not required for the current year	...	...	...	406,655,438
...	1,594,998,000	15,247,700	258,760,537	1,869,006,237		1,745,577,810	123,428,427	...	1,445,759,296
					Sound departmental management				
...	8,000	...	(1,000)	7,000	Contribution to the Canada Safety Council in support of National Farm Safety Week	7,000	...	...	5,000
...	...	...	300,000	300,000	Contributions under the Agri-food assistance program	300,000	...	...	375,000
...	...	...	...	...	Items not required for the current year	...	...	...	3,244
...	8,000	...	299,000	307,000		307,000	...	...	383,244
...	**1,749,271,000**	**(6,052,300)**	**156,102,836**	**1,899,321,536**	**Total—Contributions**	**1,775,893,109**	**123,428,427**	...	**1,486,529,052**
					Departmental Summary by Business Line				
600,000	143,483,000	(21,300,000)	(104,249,809)	18,533,191	Expanding markets	17,933,191	...	600,000	20,676,866
...	12,019,000	...	3,015,418	15,034,418	Innovating for a sustainable future	15,034,418	...	...	20,462,255
...	1,631,889,000	15,247,700	249,196,960	1,896,333,660	Strong foundation for the sector and rural communities	1,772,905,233	123,428,427	...	1,477,267,296
...	8,000	...	299,000	307,000	Sound departmental management	307,000	...	...	385,244
600,000	**1,787,399,000**	**(6,052,300)**	**148,261,569**	**1,930,208,269**	**Total Department**	**1,806,179,842**	**123,428,427**	**600,000**	**1,518,791,661**
					Canadian Food Inspection Agency				
					Contributions				
					Safe food, market access and consumer protection				
...	112,000	...	(96,722)	15,278	Contribution to the provinces in accordance with the rabies indemnification regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals dying as a result of rabies infection	15,278	...	...	4,904
...	7,000	...	33,428	40,428	Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	40,428	...	...	25,087
...	125,000	...	286,921	411,921	Contributions in support of those initiatives that contribute to the improvement, advancement and promotion of the federal inspection system	411,921	...	...	100,000

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	1,500,000	12,500,000	1,306,892	15,306,892	(S) Compensation payments in accordance with requirements established by regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*	15,306,892	...	...	3,874,781
...	**1,744,000**	**12,500,000**	**1,530,519**	**15,774,519**	**Total Program**	**15,774,519**	...	...	**4,004,772**
600,000	**1,789,143,000**	**6,447,700**	**149,792,088**	**1,945,982,788**	**Total Ministry**	**1,821,954,361**	**123,428,427**	**600,000**	**1,522,796,433**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Innovating for a sustainable future	13,800,000	13,992,663	13,837,641
Strong foundation for the sector and rural communities	8,500,000	8,342,778	8,485,185
Sound departmental management			
Canadian Pari-Mutual Agency Revolving Fund	13,897,000	14,921,795	14,101,076
Total Department—Budgetary	**36,197,000**	**37,257,236**	**36,423,902**
Canadian Dairy Commission			
Non-budgetary (respendable receipts)			
Canadian Dairy Commission			
Loan repayments	...	148,444,000	144,817,000
Total Program—Non-budgetary	...	**148,444,000**	**144,817,000**
Canadian Food Inspection Agency			
Budgetary (respendable revenues)			
Safe food, market access and consumer protection	47,779,150	52,755,755	50,942,848
Total Program—Budgetary	**47,779,150**	**52,755,755**	**50,942,848**
Canadian Grain Commission			
Budgetary (respendable revenues)			
Canadian Grain Commission			
Canadian Grain Commission Revolving Fund	57,300,000	45,088,640	65,871,184
Total Program—Budgetary	**57,300,000**	**45,088,640**	**65,871,184**
Farm Credit Corporation			
Non-budgetary (respendable receipts)			
Farm Credit Corporation			
Loan repayments—Section 12	...	226,112,951	511,194,618
Total Program—Non-budgetary	...	**226,112,951**	**511,194,618**
Total Ministry—			
Budgetary	**141,276,150**	**135,101,631**	**153,237,934**
Non-budgetary	...	**374,556,951**	**656,011,618**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	...	799,236
Total tax revenues	...	799,236
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Farm Credit Corporation	60,757,760	86,804,165
Farm syndicates loan fund	4,804	...
Canadian Dairy Commission	2,334,725	1,586,939
Agricultural service centres	28,294	55,363
Construction of multi-purpose exhibition buildings	399,038	396,118
	63,524,621	88,842,585
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	21,198,669	24,533,339
Adjustments to prior year's payables	880,378	659,217
	22,079,047	25,192,556
Sales of goods and services—		
Rights and privileges	4,265,152	968
Lease and use of public property	1,285,348	4,372,713
Services of a regulatory nature	592,585	...
Services of a non-regulatory nature	470,329	...
Sales of goods and information products	259,063	339,999
Other fees and charges	1,584,463	2,514,316
	8,456,940	7,227,996
Proceeds from the disposal of surplus Crown assets—		
Animals and animal products	...	2,570,123
Miscellaneous	3,669,526	1,540,168
	3,669,526	4,110,291
Miscellaneous non-tax revenues—		
Net Income Stabilization Account	35,241	20,516
Miscellaneous	6,967,096	8,733,033
	7,002,337	8,753,549
Total non-tax revenues	104,732,471	134,126,977
Total Department	104,732,471	134,926,213

	Current year	Previous year
	$	$
Canadian Food Inspection Agency		
Tax revenues—		
Goods and services tax	...	2,765,212
Total tax revenues	...	2,765,212
Non-tax revenues—		
Proceeds from the disposal of surplus Crown assets	360,150	380,543
Miscellaneous non-tax revenues	561,374	127,289
Total non-tax revenues	921,524	507,832
Total Program	921,524	3,273,044
Canadian Grain Commission		
Tax revenues—		
Goods and services tax	2,678,726	2,290,792
Total Program	2,678,726	2,290,792
Ministry Summary		
Tax revenues—		
Goods and services tax	2,678,726	5,855,240
Total tax revenues	2,678,726	5,855,240
Non-tax revenues—		
Return on investments	63,524,621	88,842,585
Refunds of previous years' expenditures	22,079,047	25,192,556
Sales of goods and services	8,456,940	7,227,996
Proceeds from the disposal of surplus Crown assets	4,029,676	4,490,834
Miscellaneous non-tax revenues	7,563,711	8,880,838
Total non-tax revenues	105,653,995	134,634,809
Total Ministry	108,332,721	140,490,049

[1] Interest unless otherwise indicated.

SECTION 3

2000-2001

PUBLIC ACCOUNTS OF CANADA

Canada Customs and Revenue Agency

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Objective

To ensure the fair and timely assessment, collection and, where appropriate, refund of all taxes, duties, and other relevant charges and levies; to enhance the competitiveness of Canadian business through the administration of a wide variety of the government's trade policy instruments and the facilitation of trade, international commerce and tourism; to enforce Canadian laws and sovereignty at the border, and protect Canadian business, individuals and society generally from inadmissible or dangerous goods and people; and to support the social and economic programs and goals of the Government such as competitiveness through fair and equitable administration of legislation, international treaties and agreements and other federal and provincial statutes and regulations.

Business Line Description

Assistance to clients and assessment of returns

To communicate to clients their rights and obligations; to provide them with the necessary forms and information for filing returns accurately and on time; to respond to their enquiries; to process and assess their returns; to advise them of results through the issuance of notices of assessment; to process their payments; to update their accounts for all assessments and remittances; and to conduct a limited verification of selected returns after assessment; and in doing so, to develop and maintain a registry of clients. Also included are an advisory function to other government departments and agencies with respect to the administrative feasibility of new legislation and treaties under negotiation; activities related to the registration of charities, pension and deferred income plans; and the provision of advance rulings on the tax implications of potential transactions.

This business line responds to the federal government's thrust toward reform of social policy through the administration of socio-economic payments made to low and modest income individuals and families, in the form of the Child Tax Benefit, Children's Special Allowances, Goods and Services Tax Credit, British Columbia Family Benefit and other provincial benefit payments.

Customs and trade administration

To enforce Canadian laws and sovereignty at the border and deliver customs border and trade services designed to advance and support the government's foreign policy and domestic socio-economic objectives, and thereby protect Canadian industry and society, through control of the movement of people, goods, and conveyances entering or leaving Canada, and through the detection of contraband; to support Canadian industrial competitiveness by ensuring that Canadian business receives the advantages intended by various international agreements and other government trade policy instruments; and to support domestic economic policy, such as industrial development, by administering duty relief measures with respect to certain imported goods which are exempt from the application of the government's trade policies.

Verification and enforcement

To carry out a range of programs related to the verification and enforcement of compliance with tax legislation administered by the Agency. These programs include a variety of examinations, audits and investigations designed to increase compliance and ensure fairness in the self-assessment system.

Revenue collections

To collect tax, levies, duties, and other amounts including collections of amounts deducted at source by employers on behalf of employees; and outstanding balances resulting from assessment or reassessment of both income and GST amounts as well as outstanding levies and duties. This business line also issues rulings on whether individuals are entitled to benefits under the *Canada Pension Plan* (Act) and *Employment Insurance Act*, and making other determinations at the request of the Department of Human Resources Development.

Appeals

To provide clients with a means of redress, involving the resolution of notices of objection and appeals by an impartial review of an assessment or reassessment contested by a client. Also included is the disposal of applications from employers or employees regarding the determination of eligibility under the provisions of the *Canada Pension Plan* (Act) and the *Employment Insurance Act*.

Administration and information technology

To provide executive direction and a range of support and central services to the other business lines. These include electronic data processing and information technology, internal audit and program evaluation, financial management, resource management, office systems, security, human resources, training, laboratory and legal services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
69,263,706 [2]	2,187,612,000	...	...	2,256,875,706	1	Operating expenditures				
...	...	8,530,000	...	8,530,000	1a	Operating expenditures				
...	...	...	1,706,171,342	1,706,171,342		Governor General's special warrants				
...	...	...	34,802,766	34,802,766		Transfer from: TB Vote 5 [1]				
...	...	...	3,636,003	3,636,003		TB Vote 10 [1]				
...	...	...	43,741,000	43,741,000		TB Vote 15 [1]				
69,263,706	2,187,612,000	8,530,000	1,788,351,111	4,053,756,817		Total—Vote 1	3,875,975,113	...	177,781,704	2,340,609,700
5,717 [2]	13,727,000	...	...	13,732,717	5	Capital expenditures	9,999,914	...	3,732,803	15,721,283
99,373 [2]	95,000,000	...	...	95,099,373	10	Contributions				
...	...	7,600,000	...	7,600,000	10a	Contributions				
...	...	...	18,956,000	18,956,000		Governor General's special warrants				
99,373	95,000,000	7,600,000	18,956,000	121,655,373		Total—Vote 10	118,953,137	...	2,702,236	94,900,627
...	51,658	...	(61)	51,597	(S)	Minister of National Revenue—Salary and motor car allowance	51,597	...	...	50,716
...	23,866,000	...	13,169,093	37,035,093	(S)	Spending of revenues received through the conduct of its operations pursuant to section 60 of the *Canada Customs and Revenue Agency Act*	37,035,093	...	...	...
...	369,398,000	...	45,150,000	414,548,000	(S)	Contributions to employee benefit plans	414,548,000	...	...	394,479,000
...	118,000,000	...	(15,311,072)	102,688,928	(S)	Children's special allowance payments (*Children's Special Allowances Act*)	102,688,928	...	...	88,226,780
152,200	...	...	638,252	790,452	(S)	Spending of proceeds from the disposal of surplus Crown assets	638,252	...	152,200	310,143
...	...	...	830,823	830,823	(S)	Court awards	830,823	...	...	868,547
...	...	...	...	...	(S)	Appropriations not required for the current year	...	...	...	2,838
69,520,996	2,807,654,658	16,130,000	1,851,784,146	4,745,089,800		**Total Ministry—Budgetary**	4,560,720,857	...	184,368,943	2,935,169,634

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5–Government contingencies.
Treasury Board Vote 10–Government-wide initiatives.
Treasury Board Vote 15–Compensation adjustments.

[2] In 1999-2000 this amount was reported under the "Lapsed or (overexpended)" column but it should have been reported under the "Available for use in subsequent years" column.

Program by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Assistance to clients and assessment of returns	2,207,249,636	2,144,553,171	...	...	224,344,301	221,642,065	...	...	...	...	2,431,593,937	2,366,195,236
Customs and trade administration	485,794,358	469,794,358	13,732,717	9,999,914	...	...	...	...	...	...	499,527,075	479,794,272
Verification and enforcement	687,365,592	656,565,592	...	...	...	...	...	...	...	...	687,365,592	656,565,592
Revenue collections	304,612,292	299,612,292	...	...	...	...	...	...	...	...	304,612,292	299,612,292
Appeals	85,057,282	77,257,282	...	...	...	...	...	...	...	...	85,057,282	77,257,282
Administration and information technology	877,759,622	814,093,709	...	...	...	...	...	...	...	...	877,759,622	814,093,709
Revenues netted against expenditures	...	...	...	...	...	...	(140,826,000)	(132,797,526)	...	...	140,826,000	132,797,526
Sub-total	4,647,838,782	4,461,876,404	13,732,717	9,999,914	224,344,301	221,642,065	(140,826,000)	(132,797,526)	...	...	5,026,741,800	4,826,315,909
Revenues netted against expenditures	(140,826,000)	(132,797,526)	...	...	...	...	140,826,000	132,797,526	...	...	(281,652,000)	(265,595,052)
Total Ministry— Budgetary	**4,507,012,782**	**4,329,078,878**	**13,732,717**	**9,999,914**	**224,344,301**	**221,642,065**	...	...	...	...	**4,745,089,800**	**4,560,720,857**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Grants				
					Assistance to clients and assessment of returns				
...	118,000,000	...	(15,311,072)	102,688,928	(S) Children's special allowance payments	102,688,928	...	...	88,226,780
					Contributions				
					Assistance to clients and assessment of returns				
99,373 [1]	95,000,000	7,600,000	18,956,000	121,655,373	Contributions to the province of Quebec in respect of the joint administration costs of federal and provincial sales taxes	118,953,137	...	2,702,236	94,900,627
99,373	213,000,000	7,600,000	3,644,928	224,344,301	**Total Ministry**	221,642,065	...	2,702,236	183,127,407

(S) Statutory transfer payment

[1] In 1999-2000 this amount was reported under the "Variance" column but it should have been reported under the "Available for use in subsequent years" column.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Budgetary (respendable revenues)			
Revenues netted against expenditures			
Canada Pension Plan	59,217,000	49,711,526	57,676,000
Employment insurance	81,609,000	83,086,000	77,748,000
Total Ministry— Budgetary	140,826,000	132,797,526	135,424,000

Revenues

	Current year	Previous year
	$	$
Tax revenues—		
Income tax—		
Personal—		
Deductions at source	52,057,073,802	50,612,433,780
Other collections	30,248,072,945	28,765,474,951
	82,305,146,747	*79,377,908,731*
Corporation	28,024,650,474	23,319,407,691
Non-resident	2,705,658,083	2,367,650,103
Other	1,606,576,257	1,131,634,454
	114,642,031,561	106,196,600,979
Goods and services tax (GST)/Harmonized sales tax (HST)	60,814,365,228	56,322,393,101
GST on billed goods and services	71,139	676,072
Credit to persons	(2,901,708,498)	(2,846,992,691)
	57,912,727,869	*53,476,076,482*
Less: Government tax remission order	1,007,980,590	999,094,193
refunds/rebates	30,164,935,160	27,935,105,599
Harmonized sales tax—Transfer to provinces	1,843,626,815	1,726,168,943
	33,016,542,565	*30,660,368,735*
	24,896,185,304	22,815,707,747
Sales tax—		
Domestic	(1,094,166)	(519,330)
Tax on insurance premiums (1)	802,365	714,598
	(291,801)	*195,268*
Less: drawbacks	29,688	27,636
refunds and rebates	34,246,234	81,245,048
	34,275,922	*81,272,684*
	(34,567,723)	(81,077,416)
Sales tax—Inventory rebate	(3,550)	(126)
	(34,564,173)	(81,077,290)
Customs import duties	3,005,774,280	2,314,871,553
Provincial taxes	38,469,730	26,826,338
	3,044,244,010	*2,341,697,891*
Less: drawbacks	76,991,397	87,258,521
refunds	121,465,523	122,496,074
provincial refunds and transfers	38,599,550	27,729,075
	237,056,470	*237,483,670*
	2,807,187,540	2,104,214,221

	Current year	Previous year
	$	$
Excise duties—		
Matured spirits	386,375,915	381,945,781
Unmatured spirits	2,041,811	3,222,096
Beer	548,008,048	559,786,999
Spirit coolers	8,872,607	8,061,887
Cigarettes	1,177,973,088	1,193,293,238
Cigars	2,263,748	1,963,400
Manufactured tobacco	82,676,800	90,436,263
Canadian raw leaf tobacco	120,113	156,050
Licences and miscellaneous	2,489,571	2,039,307
	2,210,821,701	*2,240,905,021*
Less: refunds	5,369	104,492
	2,210,816,332	2,240,800,529
Petroleum and gas revenue tax—		
Petroleum and gas	(2,156,586)	(29,207,669)
Resource royalty	...	(267)
	(2,156,586)	(29,207,936)
Excise tax—Motive fuel—Gasoline	4,309,569,487	4,284,642,367
Less: refunds	2,596,411	1,049,611
	4,306,973,076	4,283,592,756
Excise tax—Aviation gasoline and diesel fuel—		
Aviation gasoline and jet fuel	64,577,793	62,527,981
Diesel fuel	436,496,676	462,036,362
	501,074,469	*524,564,343*
Less: rebates	606,924	21,815,781
	500,467,545	502,748,562
Other excise taxes and duties—		
Manufacturers' taxes—		
Cigarettes	830,573,973	763,540,958
Cigars	23,967,566	21,925,834
Tobacco	40,069,523	39,841,089
Tobacco products inventory rebate	12,562	1,213
Jewellery	97,579,059	70,171,911
Automobiles	9,009,715	9,694,953
Smokers' accessories	24,207,834	21,221,962
Automotive air conditioners	145,027,801	143,956,585
Wines	144,142,196	139,862,445
Miscellaneous	4,336,850	4,640,805
	1,318,927,079	*1,214,857,755*

Revenues—*Concluded*

	Current year	Previous year
	$	$
Less: drawbacks	537,776	1,892,759
other refunds	52,401,593	44,536,384
	52,939,369	*46,429,143*
	1,265,987,710	1,168,428,612
Air transportation tax	...	2,712,617
Penalty	...	70,196
Interest	...	76,061
	...	*2,858,874*
Less: transfer to Department of Transport as a credit to expenditures	...	2,858,874
	...	...
Total tax revenues	**150,592,928,309**	**139,201,808,180**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	934,626	4,894,217
Adjustments to prior year's payables	10,117,156	2,270,897
	11,051,782	7,165,114
Sales of goods and services—		
Rights and privileges—		
Duty free shops	5,568,019	5,168,177
Brokers licence fees	388,200	981,758
Customs warehouse fees	1,137,135	766,313
Other	95,743	109,007
	7,189,097	*7,025,255*
Public building and property rental—		
Lease and use of public property	*669,136*	*643,604*
Services of a regulatory nature—		
Ruling fees	1,478,957	1,165,705
Other	729,788	44,302
	2,208,745	*1,210,007*
Services of a non regulatory nature—		
Administration of provincial programs	24,246,009	20,651,904
Special services fees	1,859,785	1,227,175
Other	845,947	1,241,048
	26,951,741	*23,120,127*

	Current year	Previous year
	$	$
Sales of goods and information products—		
Sale of unclaimed goods, seals, etc.	65,465	1,178,138
Other	2,143	214,191
	67,608	*1,392,329*
Other fees and charges	*366,204*	*5,190,613*
	37,452,531	38,581,935
Proceeds from the disposal of surplus Crown assets	639,632	377,846
Other non-tax revenues—		
Revenues from fines—		
Fines and forfeitures	14,931,402	4,683,356
Port seizures	11,209,070	8,409,877
Investigation services seizures	791,228	604,259
Customs seizures	(670,010)	(40,152)
	26,261,690	*13,657,340*
Miscellaneous—		
Recovery of employee benefits	26,300,901	22,406,000
Other	5,060,453	3,040,810
	31,361,354	*25,446,810*
Interest and penalties earned on revenues—		
Penalties—GST	87,641,480	79,379,905
Other	4,289,363	5,748,026
Interest—GST	70,293,368	55,662,835
Other	11,547,556	5,637,554
Interest paid on tax refunds—GST	(41,328,280)	(31,395,214)
Other	(38,063,480)	(45,287,347)
Interest on non-tax revenues—Other	11,126	...
	94,391,133	*69,745,759*
	152,014,177	108,849,909
Total non-tax revenues	**201,158,122**	**154,974,804**
Total Ministry	**150,794,086,431**	**139,356,782,984**

[1] Under Part 1 of the *Excise Tax Act*, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof to transact the business of insurance. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

SECTION 4

2000-2001

PUBLIC ACCOUNTS OF CANADA

Canadian Heritage

Department
Canada Council
Canadian Broadcasting Corporation
Canadian Film Development Corporation
Canadian Museum of Civilization
Canadian Museum of Nature
Canadian Radio-television and Telecommunications Commission
National Archives of Canada
National Arts Centre Corporation
National Battlefields Commission
National Capital Commission
National Film Board
National Gallery of Canada
National Library
National Museum of Science and Technology
Parks Canada Agency
Public Service Commission
Status of Women—Office of the Co-ordinator

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Department

Objective

To build a strong society in which Canadians participate, celebrate and give expression to their values and heritage.

Business Line Description

Cultural development and heritage

Cultural development and heritage helps create an environment in which Canada's heritage is preserved and made accessible, artistic expression can flourish, cultural markets develop thereby ensuring the availability of, and access to, Canadian arts, heritage, broadcasting products and services. This is achieved through a broad mix of activities and programs, instruments and institutions, including international agreements, cultural agencies, special operating agencies, legislation and regulations.

Canadian identity

Canadians share an identity based on common values and characteristics. Drawing strength from their diversity of languages, cultural heritage, ethnic origins and regional ties, their vision of Canada is one where everyone contributes to build a proud cohesive society.

Canadian identity fosters knowledge and appreciation of Canadian institutions and achievements, Canadian symbols and the values they represent, the linguistic duality, the multicultural character and the contribution of Aboriginal peoples. It promotes civic participation and voluntarism, social justice, mutual understanding, human rights, the learning of both official languages, excellence in sport and recognition for Canadian athletes, and the commemoration of national events as means of taking part in strengthening and celebrating Canada.

Corporate management

Corporate management provides strategic advice, services and products associated with: strategic planning and policy coordination; financial management; human resources management; information management; communications and public affairs; corporate reviews; administrative support; and regional program delivery support. In addition, it promotes Canadian Heritage activities through coordination with portfolio agencies, active exchanges with central agencies, other government departments, the provinces, territories and the international community. It also coordinates Canada's participation in international expositions.

Canada Council

Objective

To foster and promote the study and enjoyment of, and production of works in the arts and to coordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad.

Canadian Broadcasting Corporation

Objective

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and be primarily Canadian in content and character.

Canadian Film Development Corporation

Objective

To foster and promote the development of feature film and television industries in Canada.

Canadian Museum of Civilization

Objective

To increase, throughout Canada and internationally, interest in, knowledge and critical understanding of and appreciation and respect for human cultural achievements and human behaviour by establishing, maintaining and developing for research and posterity a collection of objects of historical or cultural interest, with special but not exclusive reference to Canada, and by demonstrating those achievements and behaviour, the knowledge derived from them and the understanding they represent.

Canadian Museum of Nature

Objective

To increase, throughout Canada and internationally, interest in, knowledge of and appreciation and respect for the natural world by establishing, maintaining and developing for research and posterity a collection of natural history objects, with special but not exclusive reference to Canada, and by demonstrating the natural world, the knowledge derived from it and the understanding it represents.

Canadian Radio-television and Telecommunications Commission

Objective

To regulate and supervise all aspects of the Canadian broadcasting system with a view to implementing the broadcasting policy set out in the *Broadcasting Act*; and to regulate telecommunications in Canada with a view to implementing the policy set out in the *Telecommunications Act.*

Business Line Description

Canada's voices

Canada's voices' business line ensures diverse Canadian content and that an appropriate mix of foreign programs is made available to consumers. The CRTC creates and develops policies and regulations to ensure the availability of these programs; to encourage the creation and promotion of Canadian content; to ensure appropriate distribution for Canadian and foreign services; to support the distinctive role of public broadcasting; to support, where appropriate self-regulation to respond to social issues, and to develop a comprehensive international strategy.

This business line includes activities related to the provision of specific expertise in the evaluation and development of policy and regulations, by evaluating, analyzing and processing all applications received by the Commission and by monitoring the Canadian broadcasting system and ensuring compliance with statutes, conditions of licence and regulations. This business line includes, for the most part, the broadcasting sector, and at this point, some activities in the telecommunications sector concerning the analysis of issues related to access and to delivery of content. The lead for this business line is the Executive Director of Broadcasting.

Choices for Canadians

Choices for Canadians' business line ensures a broad range of communications services, and that affordable communications services will be provided to Canadians, through competitive industries. This will be achieved mainly through the establishment of a regulatory and supervisory framework, that will foster competition for the delivery of these services; rely more on market forces to provide fair and sustainable competition; monitor competition and regulate when market forces are not achieving public interest objectives; support convergence where appropriate and effective; foster new and diverse forms of content, packaging and delivery; and balance investment with diversity of choice through Canadian ownership and control policies.

The activities include the provision of specific expertise in the evaluation and development of policy and regulations, by evaluating, analyzing and processing all applications received by the Commission and advising the commission on all matters related to telecommunications carrier regulations, and to broadcasting distribution. This business line includes the telecommunications sector, and in the broadcasting sector, some activities related to broadcasting distribution. The lead for this business line is the Executive Director of Telecommunications.

National Archives of Canada

Objective

To preserve the collective memory of the nation and of the Government of Canada, and to contribute to the protection of rights and the enhancement of a sense of national identity:

- by acquiring, conserving and providing access to private and public records of national significance, and serving as the permanent repository of records of federal government institutions and of ministerial records;
- by facilitating the management of records of federal government institutions and of ministerial records; and
- by exercising shared leadership in supporting and developing the Canadian and international archival community.

Business Line Description

Acquisition and holdings management

Acquire, control and preserve federal government records of long-term historical value and records from the private sector which document the development of Canada and are of enduring value.

Management of government information

Review, assess, monitor and process records retention and disposal authorities for federal institutions; assist them in managing their information; and secure, retrieve and dispose of records that remain under the control of government institutions.

Services, awareness and assistance

Facilitate access to the holdings of the National Archives, provide Canadians with information about the National Archives, its holdings and services and encourage and assist archives, archival activities and the Canadian archival community.

Corporate services

Provide strategic planning, policy coordination and review services to the National Archives; provide human, financial, security, materiel and accommodation services to the National Archives and the National Library of Canada, including the delivery of new accommodation for the National Archives; and provide information management and technology services to the National Archives.

National Arts Centre Corporation

Objective

To promote the development of the performing arts.

National Battlefields Commission

Objective

Conserve and develop the historic and urban parks that make up the national battlefields in the city of Quebec and its surrounding area.

Business Line Description

Conservation and development

The actions of the Commission are grouped in only one business line designated "Conservation and development" which is subdivided into three service lines:

- conservation, comprising the following units:
  - – maintenance, which sees to maintenance of the site, its furnishings, buildings, and infrastructure; provides for a safe and stable environment; minimizes wear and tear and deterioration; and slows down or prevents damage;
  - – landscaping, which is responsible for landscaping, horticultural and aboricultural activities;
  - – surveillance and security, which sees to it that regulations regarding peace and public order are respected; enforces traffic and parking regulations; ensures the safety of site users; and provides for surveillance of the Commission's premises and properties;
- development, comprising the following units:
  - – visitor reception and information, which is responsible for reception of visitors, park users, and organizations that hold activities on the site, and also handles information to the public and reservations;
  - – educational interpretation, which is responsible for educational interpretative activities for the school and playground clientele and the public at large;
  - – communications, which is responsible for promoting activities and services and ensuring the visibility of the Commission and the federal government;
- administration, which includes management, and administrative and financial services.

National Capital Commission

Objective

To promote Canadian pride and unity through our National Capital. This is achieved by using the Capital to communicate Canada to Canadians; making the Capital a meeting place; and safeguarding and preserving the Capital for future generations.

National Film Board

Objective

To produce audiovisual works that reflect Canadian realities and perspectives while innovating in various aspects of filmmaking, and to distribute and provide access to these audiovisual work.

Business Line Description

National Film Board operations

The NFB is a cultural agency reporting to the Minister of Canadian Heritage. It is administered by a Board of Trustees appointed by the Governor General in Council and chaired by the Government Film Commissioner.

The NFB is an integrated producer-distributor which develops, writes, shoots, finishes, promotes, markets, sells and distributes film and multimedia products. Its main production and distribution centre is located in Montreal but it also has offices in Halifax, Moncton, Toronto, Winnipeg, Edmonton and Vancouver and maintains offices in Paris, London and New York for the international marketing of its products. To deliver its program, it uses in-house staff and freelancers and also works with public - and private-sector production and distribution partners when necessary.

Although it is autonomous and traditionnaly has an arm's length relationship with the government, this public film institution contributes in various ways to Canadian cultural policy objectives by producing socially and culturally relevant films, providing Canadian audiovisual materials for the educational sector, directly supporting various Canadian government initiatives at home and abroad, conserving and promoting access to Canada's rich audiovisual heritage, supporting new filmmaking talent, promoting the development of regional and diversity cinema, forging strategic alliances with the private and public sectors, promoting canadian culture abroad and encouraging research and experimentation in communication technologies.

National Gallery of Canada

Objective

To develop, maintain and make known throughout Canada and internationally, a collection of works of art, both historic and contemporary, with special but not exclusive reference to Canada; and to further knowledge, understanding and enjoyment of art in general among all Canadians.

National Library

Objective

To enable Canadians to know their country and themselves through their published heritage and to provide an effective gateway to national and international sources of information.

Business Line Description

Canadiana collections and access services

Build and preserve a comprehensive collection of published Canadiana to serve as an information and cultural resource for Canadians both now and in the future; build a bibliographic database to serve as a comprehensive record of Canadian publishing output, to facilitate access to the collection, and to assist libraries, the book trade and other information providers in identifying, acquiring and making available Canadiana materials; provide reference, research and referral services to Canadians and to Canadian libraries based on the Library's Canadiana collection, several collections of wider scope supporting Canadian studies and staff expertise – all of which ensure a wide range of client services that are integral to the Library's support of the study of Canada; sponsor exhibitions, readings, lectures, concerts and other events in order to provide Canadians with opportunities to explore, understand and appreciate their cultural heritage.

Library networking

Facilitate public access to information on National Library's holdings as well as the holdings of other libraries in Canada; work with libraries throughout Canada to develop and implement appropriate policies, procedures, standards, products and systems to support resource sharing among libraries; coordinate cooperative library services among the departments and agencies of the federal government and provide strategic policy and professional support for library development and coordination in Canada and at the international level.

Corporate and branch administration

Provide support for the Office of the National Librarian, corporate policy and strategic planning, internal audit, program evaluation, information resource management, office systems, corporate communications and branch administration. Administrative services, accommodation services, personnel and financial services operate as a common service for both the National Library and the National Archives of Canada.

National Museum of Science and Technology

Objective

To foster the scientific and technological literacy of Canadians through the preservation and promotion of Canada's scientific and technological heritage.

Parks Canada Agency

Objective

To protect and present nationally significant examples of Canada's natural and cultural heritage, and foster public understanding, apreciation and enjoyment in ways that ensure their ecological and commemorative integrity for present and future generations.

Business Line Description

Stewardship of national heritage places

- Identifying and establishing national heritage places.
- Managing and protecting the natural and cultural resources in Canada's heritage places, while respecting the obligations in aboriginal treaties and new park agreements.
- Collaborating with national and international stakeholders in fostering and advocating heritage protection and presentation.
- Communicating the key messages of national significance by providing educational opportunities.

Use and enjoyment by Canadians

- Providing appropriate quality recreation opportunities, products and services.
- Practising appropriate marketing and building mutually beneficial relations with key client groups.
- Developing close cooperative relations with clients and stakeholders.
- Engaging Canadians to participate and be involved as volunteers and active supporters.
- Creating opportunities for shared stewardship of national heritage places.

- Raising awareness of ecological and commemorative benefits and values.

Corporate services

- Developing and implementing procedures, systems, tools and innovative management practices in financial and people management to allow for effective and efficient management of the Parks Canada Agency.
- Preparing analysis and reports to support decision making.
- Preparing documentation and submissions for central agencies and Parliament.

Public Service Commission

Objective

The corporate level strategic objectives of the Public Service Commission (PSC) are within its legislative mandate to assist in providing Canadians with:

- a highly competent, non-partisan, professional Public Service appointed on the basis of merit;
- a representative Public Service workforce;
- a Public Service which understands and is able to apply democratic, ethical, and professional values;
- a Public Service which builds on its competencies through development and continuous learning;
- the recognition and sustaining of a non-partisan Public Service as a cornerstone of the governance system; and
- a PSC which is an independent champion and steward of the principles of a professional Public Service, in the public interest.

Business Line Description

Resourcing

The Resourcing business line encompasses activities in support of delegated and non-delegated staffing. These activities are program development, administration of staffing delegation, establishment of tests and standards for selection, administration of staffing priorities, recruitment and promotion, and diversity and employment equity initiatives. The business line also includes resourcing, exchanges and development programs for the Executive Group.

In addition, the business line is responsible for the delivery of the employment equity initiatives and corporate development programs on behalf of Treasury Board.

Learning

The Learning business line is composed of two main service lines: language training and professional development for non-executives.

Language training assesses the potential for success of employees who are eligible for language training; provides mandatory and discretionary language training in both official languages and related orientation, and language training services. It provides for the development and design of second-language courses and tools to meet the job-related linguistic requirements of departments and a range of advisory, informational and coordinating services related to language training.

The PSC provides a range of learning products and services to key communities such as policy analysts, middle-management and supervisors, human resources specialists, comptrollership, communications analysts and others. The emphasis is on corporate learning messages (such as the machinery of government and values and ethics) and on products unique to government learning, not on work specific training which is the responsibility of departments. The PSC provides training services in both official languages to federal public servants across Canada in response to Treasury Board policies and departmental demands.

As the PSC repositions, its focus on learning will shift to a more strategic use of resources, concentrating on the design and development of new learning products and services, which respond to the strategic directions of the Treasury Board Secretariat Advisory Committee (TBSAC), and a second order governance structure, the Learning Advisory Panels for each strategic professional community.

Recourse

The Recourse business line hears appeals by public servants against alleged breaches of the *Public Service Employment Act* and Regulations on matters such as appointment and promotion. Recourse is also responsible for the investigation of complaints and irregularities in the resourcing process that are not subject to appeal, for the investigation of complaints of harassment in the workplace and for conciliating settlements where complaints are upheld. Training, advice and assistance are also provided to departments, unions, other organizations, and individuals.

Policy, research and outreach

This business line provides the capacity to measure, report, provide advice, and deliver policy in areas within the PSC's mandate. Services related to this business line will be delivered through the Policy, Research and Communications Branch.

This business line will support the medium and long-term positioning of the PSC through: strategic analysis and research, environmental scanning, and liaison with stakeholders, especially on issues related to the PSC's role as independent champion and steward of a professional, non-partisan, and representative public service, and key public administration values.

In support of this role, the business line will also enhance and coordinate the knowledge base of the PSC. The activities of the business will supply strategic information to the Commission and ultimately to Parliament (via the PSC's annual report) through the monitoring, assessment and review of PSC programs and policies and through the monitoring of the health of the Public Service in the areas related to the PSC's mandate.

Functions related to outreach, such as reporting to Parliament, the Government and its central agency advisors on PSC matters at a strategic level, liaison and information sharing between provincial, federal, and international policy actors in areas related to the mandate and delegated responsibilities of the Public Service Commission, will be carried out through the Policy, research and outreach business line.

Corporate services

The Corporate services business line includes the activities of the President and Commissioners; management systems and policies; finance, human resources management, informatics, internal audit and internal evaluation and other administrative and support services.

Status of Women–Office of the Co-ordinator

Objective

To promote equality of women in all spheres of Canadian life.

Business Line Description

Promoting gender equality

To promote gender equality and the full participation of women in the economic, social, cultural and political life of the country; the promotion of the advancement of women in collaboration with federal government departments and agencies, local, provincial, and territorial governments, non-governmental organizations, industry and educational and health authorities; the provision of grants to support projects and the core operations of women's and other voluntary organizations working toward the equality of women, the provision of technical information and support to the public, client groups and organizations to increase awareness of and facilitate action at local, regional and national levels to advance women's equality; and the funding of independent research on public policies that affect women and their advancement toward equality, and collaboration with other countries and multinational organizations to advance public policy on gender equality.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	117,069,000	...	...	117,069,000	1	Operating expenditures				
...	...	27,275,645	...	27,275,645	1a	Operating expenditures				
...	...	...	47,372,056	47,372,056		Governor General's special warrants				
...	...	...	7,961,237	7,961,237		Transfer from: TB Vote 10 (1)				
...	...	...	1,185,000	1,185,000		TB Vote 15 (1)				
...	117,069,000	27,275,645	56,518,293	200,862,938		Total—Vote 1	192,822,252	8,040,686	...	165,347,103
...	698,871,478	...	...	698,871,478	5	Grants and contributions				
...	...	652,969	...	652,969	5a	Grants				
...	...	...	83,291,615	83,291,615		Governor General's special warrants				
...	698,871,478	652,969	83,291,615	782,816,062		Total—Vote 5	767,901,546	14,914,516	...	701,828,866
...	930,000	...	54,500	984,500	(S)	Salaries of the Lieutenant Governors (*Salaries Act*)	984,500	...	...	974,011
...	550,000	...	(41,454)	508,546	(S)	Payments under *Lieutenant Governors Superannuation Act*	508,546	...	...	521,777
...	182,000	...	(49,326)	132,674	(S)	Supplementary retirement benefits—Former Lieutenant Governors	132,674	...	...	147,683
...	51,658	...	(61)	51,597	(S)	Minister of Canadian Heritage—Salary and motor car allowance	51,597	...	...	50,716
...	13,773,000	...	1,683,000	15,456,000	(S)	Contributions to employee benefit plans	15,456,000	...	...	14,272,000
20,985	...	...	...	20,985	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	20,985	...	12,854
...	...	...	1,562	1,562	(S)	Refunds of amounts credited to revenues in previous years	1,562	...	...	7,539
...	...	...	...	...		Appropriations not required for the current year	...	...	...	2,825,570
20,985	831,427,136	27,928,614	141,458,129	1,000,834,864		Total budgetary	977,858,677	22,976,187	...	885,988,119
...	10,000	...	...	10,000	L10	Loans to institutions and public authorities under the *Cultural Property Export and Import Act*, section 35 (Gross)	...	10,000	...	...
						Total Department—				
20,985	**831,427,136**	**27,928,614**	**141,458,129**	**1,000,834,864**		**Budgetary**	**977,858,677**	**22,976,187**	...	**885,988,119**
...	**10,000**	...	...	**10,000**		**Non-budgetary**	...	**10,000**	...	...
						Canada Council				
...	114,757,000	...	...	114,757,000	15	Payments to the Canada Council				
...	...	12,184,000	...	12,184,000	15a	Payments to the Canada Council				

...	...	...	282,000	282,000		Transfer from: TB Vote 5 (1)				
...	...	...	207,000	207,000		TB Vote 15 (1)				
...	114,757,000	12,184,000	489,000	127,430,000		Total—Vote 15	127,430,418	(418)	...	116,583,500
...	**114,757,000**	**12,184,000**	**489,000**	**127,430,000**		**Total Program—Budgetary**	**127,430,418**	**(418)**	**...**	**116,583,500**
						Canadian Broadcasting Corporation				
...	783,415,000	...	...	783,415,000	20	Payments to the Canadian Broadcasting Corporation for operating expenditures				
...	...	...	19,641,000	19,641,000		Transfer from TB Vote 15 (1)				
...	783,415,000	...	19,641,000	803,056,000		Total—Vote 20	794,058,000	8,998,000	...	764,714,999
...	4,000,000	...	...	4,000,000	25	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	...	...	4,000,000
...	113,719,000	...	...	113,719,000	30	Payments to the Canadian Broadcasting Corporation for capital expenditures	104,017,000	9,702,000	...	110,472,001
...	**901,134,000**	**...**	**19,641,000**	**920,775,000**		**Total Program—Budgetary**	**902,075,000**	**18,700,000**	**...**	**879,187,000**
						Canadian Film Development Corporation				
...	79,397,000	...	...	79,397,000	35	Payments to the Canadian Film Development Corporation				
...	...	13,171,000	...	13,171,000	35a	Payments to the Canadian Film Development Corporation				
...	...	...	270,000	270,000		Transfer from TB Vote 15 (1)				
...	...	...	(93,375)	(93,375)		Adjustment pursuant to section 37.1 of the *Financial Administration Act*				
...	79,397,000	13,171,000	176,625	92,744,625		Total—Vote 35	92,744,625	...	...	78,993,375
...	**79,397,000**	**13,171,000**	**176,625**	**92,744,625**		**Total Program—Budgetary**	**92,744,625**	**...**	**...**	**78,993,375**
						Canadian Museum of Civilization				
...	47,516,000	...	...	47,516,000	40	Payments to the Canadian Museum of Civilization for operating and capital expenditures				
...	...	2,296,000	...	2,296,000	40a	Payments to the Canadian Museum of Civilization for operating and capital expenditures				
...	...	...	83,219	83,219		Transfer from: TB Vote 5 (1)				
...	...	...	2,225,000	2,225,000		TB Vote 15 (1)				
...	47,516,000	2,296,000	2,308,219	52,120,219		Total—Vote 40	52,120,219	...	...	47,344,439
...	**47,516,000**	**2,296,000**	**2,308,219**	**52,120,219**		**Total Program—Budgetary**	**52,120,219**	**...**	**...**	**47,344,439**
						Canadian Museum of Nature				
...	21,125,000	...	...	21,125,000	45	Payments to the Canadian Museum of Nature for operating and capital expenditures				
...	...	1,767,000	...	1,767,000	45a	Payments to the Canadian Museum of Nature for operating and capital expenditures				
...	...	...	891,000	891,000		Governor General's special warrants				

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	...	...	53,998	53,998		Transfer from: TB Vote 5 [1]				
...	...	...	347,000	347,000		TB Vote 15 [1]				
...	21,125,000	1,767,000	1,291,998	24,183,998		Total—Vote 45	24,183,998	...	...	21,657,866
...	**21,125,000**	**1,767,000**	**1,291,998**	**24,183,998**		**Total Program—Budgetary**	**24,183,998**	**...**	**...**	**21,657,866**
						Canadian Radio-television and Telecommunications Commission				
...	1	...	...	1	50	Program expenditures				
...	...	200,000	...	200,000	50a	Program expenditures				
...	...	...	3,042,332	3,042,332		Governor General's special warrants				
...	...	...	368,300	368,300		Transfer from: TB Vote 5 [1]				
...	...	...	858,000	858,000		TB Vote 15 [1]				
...	1	200,000	4,268,632	4,468,633		Total—Vote 50	4,337,414	131,219	...	3,124,969
...	4,491,000	...	549,000	5,040,000	(S)	Contributions to employee benefit plans	5,040,000	...	...	5,123,000
4,437	...	...	3,770	8,207	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	4,437	3,770	...
4,437	**4,491,001**	**200,000**	**4,821,402**	**9,516,840**		**Total Program—Budgetary**	**9,377,414**	**135,656**	**3,770**	**8,247,969**
						National Archives of Canada				
...	41,430,000	...	...	41,430,000	55	Program expenditures				
...	...	875,000	...	875,000	55a	Program expenditures				
...	...	...	5,309,805	5,309,805		Governor General's special warrants				
...	...	...	299,000	299,000		Transfer from TB Vote 15 [1]				
...	41,430,000	875,000	5,608,805	47,913,805		Total—Vote 55	46,797,927	1,115,878	...	43,338,580
...	5,382,000	...	658,000	6,040,000	(S)	Contributions to employee benefit plans	6,040,000	...	...	6,022,000
25,000	...	...	222,142	247,142	(S)	Spending of proceeds from the disposal of surplus Crown assets	197,142	25,000	25,000	91,213
25,000	**46,812,000**	**875,000**	**6,488,947**	**54,200,947**		**Total Program—Budgetary**	**53,035,069**	**1,140,878**	**25,000**	**49,451,793**

						National Arts Centre Corporation				
...	21,491,000	...	...	21,491,000	60	Payments to the National Arts Centre Corporation				
...	...	...	2,760,000	2,760,000		Governor General's special warrants				
...	...	...	251,000	251,000		Transfer from: TB Vote 5 (1)				
...	...	...	335,000	335,000		TB Vote 15 (1)				
...	21,491,000	...	3,346,000	24,837,000		Total—Vote 60	24,836,565	435	...	24,915,000
...	**21,491,000**	**...**	**3,346,000**	**24,837,000**		**Total Program—Budgetary**	**24,836,565**	**435**	**...**	**24,915,000**
						National Battlefields Commission				
...	7,775,000	...	...	7,775,000	65	Program expenditures				
...	...	1,500,000	...	1,500,000	65a	Program expenditures				
...	...	...	2,077,314	2,077,314		Governor General's special warrants				
...	...	...	10,000	10,000		Transfer from: TB Vote 10 (1)				
...	...	...	23,000	23,000		TB Vote 15 (1)				
...	7,775,000	1,500,000	2,110,314	11,385,314		Total—Vote 65	10,963,466	421,848	...	8,932,210
...	850,000	...	208,427	1,058,427	(S)	Expenditures pursuant to subsection 29.1(1) of the *Financial Administration Act*	1,058,377	50	...	993,292
...	249,000	...	30,000	279,000	(S)	Contributions to employee benefit plans	279,000	...	...	263,000
...	**8,874,000**	**1,500,000**	**2,348,741**	**12,722,741**		**Total Program—Budgetary**	**12,300,843**	**421,898**	**...**	**10,188,502**
						National Capital Commission				
...	40,108,000	...	...	40,108,000	70	Payment to the National Capital Commission for operating expenditures				
...	...	6,267,000	...	6,267,000	70a	Payment to the National Capital Commission for operating expenditures				
...	...	...	1,360,000	1,360,000		Governor General's special warrants				
...	...	...	179,000	179,000		Transfer from: TB Vote 5 (1)				
...	...	...	1,136,000	1,136,000		TB Vote 15 (1)				
...	40,108,000	6,267,000	2,675,000	49,050,000		Total—Vote 70	49,050,000	...	...	40,042,000
...	23,751,000	...	...	23,751,000	75	Payment to the National Capital Commission for capital expenditures				
...	...	10,999,000	...	10,999,000	75a	Payment to the National Capital Commission for capital expenditures				
...	23,751,000	10,999,000	...	34,750,000		Total—Vote 75	34,750,000	...	...	54,099,000
...	13,260,000	...	...	13,260,000	80	Payment to the National Capital Commission for grants and contributions				
...	...	...	644,000	644,000		Governor General's special warrants				
...	...	...	(22)	(22)		Adjustment pursuant to section 37.1 of the *Financial Administration Act*				
...	13,260,000	...	643,978	13,903,978		Total—Vote 80	13,683,978	220,000	...	13,260,000
...	**77,119,000**	**17,266,000**	**3,318,978**	**97,703,978**		**Total Program—Budgetary**	**97,483,978**	**220,000**	**...**	**107,401,000**

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						National Film Board				
...	59,243,000	...	...	59,243,000	85	National Film Board Revolving Fund—Operating loss				
...	...	250,000	...	250,000	85a	National Film Board Revolving Fund—Operating loss				
...	...	...	4,837,693	4,837,693		Governor General's special warrants				
...	...	...	829,000	829,000		Transfer from TB Vote 15 [(1)]				
...	59,243,000	250,000	5,666,693	65,159,693		Total—Vote 85	63,041,634	2,118,059	...	59,393,518
14,201,845	375,000	...	(375,000)	14,201,845	(S)	National Film Board Revolving Fund				
...	...	...	(2,578,551)	(2,578,551)		Decrease in the net book value of fixed assets				
14,201,845	375,000	...	(2,953,551)	11,623,294		Total	(27,644)	...	11,650,938	624,109
14,201,845	**59,618,000**	**250,000**	**2,713,142**	**76,782,987**		**Total Program—Budgetary**	**63,013,990**	**2,118,059**	**11,650,938**	**60,017,627**
						National Gallery of Canada				
...	30,285,000	...	...	30,285,000	90	Payments to the National Gallery of Canada for operating and capital expenditures				
...	...	2,756,000	...	2,756,000	90a	Payments to the National Gallery of Canada for operating and capital expenditures				
...	...	...	31,000	31,000		Governor General's special warrants				
...	...	...	54,487	54,487		Transfer from: TB Vote 5 [(1)]				
...	...	...	333,000	333,000		TB Vote 15 [(1)]				
...	30,285,000	2,756,000	418,487	33,459,487		Total—Vote 90	33,459,487	...	...	33,272,681
...	3,000,000	...	...	3,000,000	95	Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000	...	...	3,000,000
...	**33,285,000**	**2,756,000**	**418,487**	**36,459,487**		**Total Program—Budgetary**	**36,459,487**	**...**	**...**	**36,272,681**
						National Library				
...	28,919,000	...	...	28,919,000	100	Program expenditures				
...	...	2,550,000	...	2,550,000	100a	Program expenditures				
...	...	...	2,611,760	2,611,760		Governor General's special warrants				
...	...	...	15,000	15,000		Transfer from: TB Vote 10 [(1)]				
...	...	...	241,000	241,000		TB Vote 15 [(1)]				
...	28,919,000	2,550,000	2,867,760	34,336,760		Total—Vote 100	33,059,866	1,276,894	...	29,549,429
...	3,776,000	...	462,000	4,238,000	(S)	Contributions to employee benefit plans	4,238,000	...	...	3,929,000

3,789	...	...	10,385	14,174	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	3,789	10,385	7,572
3,789	**32,695,000**	**2,550,000**	**3,340,145**	**38,588,934**		**Total Program—Budgetary**	**37,297,866**	**1,280,683**	**10,385**	**33,486,001**
						National Museum of Science and Technology				
...	20,298,000	...	...	20,298,000	105	Payments to the National Museum of Science and Technology for operating and capital expenditures				
...	...	2,701,000	...	2,701,000	105a	Payments to the National Museum of Science and Technology for operating and capital expenditures				
...	...	...	121,000	121,000		Governor General's special warrants				
...	...	...	68,214	68,214		Transfer from: TB Vote 5 [1]				
...	...	...	661,000	661,000		TB Vote 15 [1]				
...	20,298,000	2,701,000	850,214	23,849,214		Total—Vote 105	23,849,214	...	...	20,301,000
...	**20,298,000**	**2,701,000**	**850,214**	**23,849,214**		**Total Program—Budgetary**	**23,849,214**	**...**	**...**	**20,301,000**
						Parks Canada Agency				
17,937,128[2]	243,054,000	...	...	260,991,128	110	Program expenditures				
...	...	78,293,800	...	78,293,800	110a	Transfer of $1,100,000 from Canadian Heritage Vote 115				
...	...	...	1,100,000	1,100,000		Transfer from: Vote 115				
...	...	...	1,378,831	1,378,831		TB Vote 5 [1]				
...	...	...	231,000	231,000		TB Vote 10 [1]				
...	...	...	3,756,000	3,756,000		TB Vote 15 [1]				
17,937,128	243,054,000	78,293,800	6,465,831	345,750,759		Total—Vote 110	322,181,006	573,698	22,996,055	274,064,140
...	11,100,000	...	...	11,100,000	115	Payments to the New Parks and Historic Sites Account				
...	...	...	(1,100,000)	(1,100,000)		Transfer to Vote 110				
...	11,100,000	...	(1,100,000)	10,000,000		Total—Vote 115	10,000,000	...	...	12,000,000
1,409	62,300,000	...	7,383,757	69,685,166	(S)	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the *Parks Canada Agency Act*	69,685,166	...	...	67,718,755
1,866,769	(1,754,000)	...	1,754,000	1,866,769	(S)	Parks Canada Agency Enterprise Units Revolving Fund	444,233	...	1,422,536	(36,148)
6,371,728	416,000	...	(416,000)	6,371,728	(S)	Parks Canada Agency Townsites Revolving Fund	295,095	...	6,076,633	411,645
...	30,629,000	...	3,744,000	34,373,000	(S)	Contributions to employee benefit plans	34,373,000	...	...	33,876,000
...	...	...	8,974	8,974	(S)	Refunds of amounts credited to revenues in previous years	8,974	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	385,065
26,177,034	**345,745,000**	**78,293,800**	**17,840,562**	**468,056,396**		**Total Program—Budgetary**	**436,987,474**	**573,698**	**30,495,224**	**388,419,457**
						Public Service Commission				
...	94,596,000	...	...	94,596,000	120	Program expenditures				
...	...	3,343,629	...	3,343,629	120a	Program expenditures				

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	...	...	10,684,649	10,684,649		Governor General's special warrants				
...	...	...	8,240,140	8,240,140		Transfer from: TB Vote 10 (1)				
...	...	...	2,731,000	2,731,000		TB Vote 15 (1)				
...	94,596,000	3,343,629	21,655,789	119,595,418		Total—Vote 120	118,397,951	1,197,467	...	104,960,461
...	13,250,000	...	1,619,000	14,869,000	(S)	Contributions to employee benefit plans	14,869,000	...	...	15,244,000
7,676,961	...	...	...	7,676,961	(S)	Staff Development and Training Revolving Fund	(935,173)	...	8,612,134	(640,025)
...	...	...	19,463	19,463	(S)	Spending of proceeds from the disposal of surplus Crown assets	19,463	...	...	52,360
7,676,961	**107,846,000**	**3,343,629**	**23,294,252**	**142,160,842**		**Total Program—Budgetary**	**132,351,241**	**1,197,467**	**8,612,134**	**119,616,796**
						Status of Women—Office of the Co-ordinator				
...	8,328,000	...	...	8,328,000	125	Operating expenditures				
...	...	1,360,400	...	1,360,400	125a	Operating expenditures				
...	...	...	20,000	20,000		Transfer from: TB Vote 10 (1)				
...	...	...	159,000	159,000		TB Vote 15 (1)				
...	8,328,000	1,360,400	179,000	9,867,400		Total—Vote 125	9,718,829	148,571	...	11,414,142
...	8,250,000	...	...	8,250,000	130	Grants				
...	...	1,000,000	...	1,000,000	130a	Grants				
...	8,250,000	1,000,000	...	9,250,000		Total—Vote 130	9,250,000	...	...	8,250,000
...	1,063,000	...	130,000	1,193,000	(S)	Contributions to employee benefit plans	1,193,000	...	...	1,190,000
...	...	...	1,133	1,133	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	1,133	710
...	**17,641,000**	**2,360,400**	**310,133**	**20,311,533**		**Total Program—Budgetary**	**20,161,829**	**148,571**	**1,133**	**20,854,852**
						Total Ministry—				
48,110,051	**2,771,271,137**	**169,442,443**	**234,455,974**	**3,223,279,605**		**Budgetary**	**3,123,567,907**	**48,913,114**	**50,798,584**	**2,908,926,977**
...	**10,000**	**...**	**...**	**10,000**		**Non-budgetary**	**...**	**10,000**	**...**	**...**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.

(2) This figure includes an amount of $573,698 that was reported in the "Lapsed" column in 1999-2000 but should have been reported in the "Available for use in subsequent years" column.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Cultural development and heritage—												
Budgetary	51,541,991	48,376,648	...	...	304,370,281	290,800,148	4,148,000	3,208,621	...	...	351,764,272	335,968,175
Non-budgetary	...	...	...	...	...	...	...	...	10,000	...	10,000	...
Canadian identity	58,934,053	57,711,828	...	...	479,087,001	477,742,618	...	...	...	...	538,021,054	535,454,446
Corporate management	111,049,538	106,436,056	...	...	...	...	...	...	...	...	111,049,538	106,436,056
Sub-total—												
Budgetary	221,525,582	212,524,532	...	...	783,457,282	768,542,766	4,148,000	3,208,621	...	...	1,000,834,864	977,858,677
Non-budgetary	...	...	...	...	...	...	...	...	10,000	...	10,000	...
Revenues netted against expenditures	(4,148,000)	(3,208,621)	...	...	...	...	(4,148,000)	(3,208,621)	...	...	...	...
Total Department—												
Budgetary	**217,377,582**	**209,315,911**	...	...	**783,457,282**	**768,542,766**	...	...	...	...	**1,000,834,864**	**977,858,677**
Non-budgetary	...	...	...	...	...	...	...	...	**10,000**	...	**10,000**	...
Canada Council—												
Budgetary	**127,430,000**	**127,430,418**	...	...	...	...	...	...	...	...	**127,430,000**	**127,430,418**
Canadian Broadcasting Corporation—												
Budgetary	**803,056,000**	**794,058,000**	**117,719,000**	**108,017,000**	...	...	...	...	...	...	**920,775,000**	**902,075,000**
Canadian Film Development Corporation—												
Budgetary	**92,744,625**	**92,744,625**	...	...	...	...	...	...	...	...	**92,744,625**	**92,744,625**
Canadian Museum of Civilization—												
Budgetary	**52,120,219**	**52,120,219**	...	...	...	...	...	...	...	...	**52,120,219**	**52,120,219**
Canadian Museum of Nature—												
Budgetary	**24,183,998**	**24,183,998**	...	...	...	...	...	...	...	...	**24,183,998**	**24,183,998**
Canadian Radio-television and Telecommunications Commission												
Canada's voices	20,960,805	20,887,010	...	...	...	...	16,579,100	16,579,100	...	...	4,381,705	4,307,910
Choices for Canadians	18,642,035	18,576,404	...	...	...	...	13,506,900	13,506,900	...	...	5,135,135	5,069,504
Sub-total	39,602,840	39,463,414	...	...	...	...	30,086,000	30,086,000	...	...	9,516,840	9,377,414
Revenues netted against expenditures	(30,086,000)	(30,086,000)	...	...	...	...	(30,086,000)	(30,086,000)	...	...	...	...
Total Program—Budgetary	**9,516,840**	**9,377,414**	...	...	...	...	...	...	...	...	**9,516,840**	**9,377,414**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
National Archives of Canada												
Acquisition and holdings management	16,115,747	15,322,459	...	...	...	...	...	...	...	...	16,115,747	15,322,459
Management of government information	7,973,027	7,522,542	...	...	...	...	...	...	...	...	7,973,027	7,522,542
Services, awareness and assistance	11,420,193	11,104,061	...	...	2,465,000	2,465,000	...	...	...	...	13,885,193	13,569,061
Corporate services	16,226,980	16,621,007	...	...	...	...	...	...	...	...	16,226,980	16,621,007
Total Program—Budgetary	**51,735,947**	**50,570,069**	...	...	**2,465,000**	**2,465,000**	...	...	...	...	**54,200,947**	**53,035,069**
National Arts Centre Corporation—Budgetary	**24,837,000**	**24,836,565**	...	...	...	...	...	...	...	...	**24,837,000**	**24,836,565**
National Battlefields Commission												
Conservation and development	12,617,741	12,195,843	105,000	105,000	...	...	...	...	...	...	12,722,741	12,300,843
Total Program—Budgetary	**12,617,741**	**12,195,843**	**105,000**	**105,000**	...	...	...	...	...	...	**12,722,741**	**12,300,843**
National Capital Commission—Budgetary	**97,703,978**	**97,483,978**	...	...	...	...	...	...	...	...	**97,703,978**	**97,483,978**
National Film Board												
National Film Board operations	85,363,987	70,173,849	...	...	319,000	234,950	8,900,000	7,394,809	...	...	76,782,987	63,013,990
Revenues netted against expenditures	(8,900,000)	(7,394,809)	...	...	...	...	(8,900,000)	(7,394,809)	...	...	...	...
Total Program—Budgetary	**76,463,987**	**62,779,040**	...	...	**319,000**	**234,950**	...	...	...	...	**76,782,987**	**63,013,990**
National Gallery of Canada—Budgetary	**36,459,487**	**36,459,487**	...	...	...	...	...	...	...	...	**36,459,487**	**36,459,487**
National Library												
Canadiana collections and access services	17,753,616	18,789,747	...	...	35,000	18,031	...	...	...	...	17,788,616	18,807,778
Library networking	11,780,915	12,273,138	...	...	11,000	11,000	...	...	...	...	11,791,915	12,284,138
Corporate and branch administration	9,008,403	6,205,950	...	...	...	...	...	...	...	...	9,008,403	6,205,950
Total Program—Budgetary	**38,542,934**	**37,268,835**	...	...	**46,000**	**29,031**	...	...	...	...	**38,588,934**	**37,297,866**

National Museum of Science and Technology— Budgetary	**23,849,214**	**23,849,214**	...	...	...	...	...	...	...	...	**23,849,214**	**23,849,214**
Parks Canada Agency												
Stewardship of national heritage places	216,655,510	204,053,825	11,378,000	11,275,156	1,637,325	1,637,325	...	...	...	...	229,670,835	216,966,306
Use and enjoyment by Canadians	193,559,802	177,415,281	4,449,000	4,421,070	1,913,500	1,913,500	15,129,000	14,920,294	...	...	184,793,302	168,829,557
Corporate services	52,653,034	50,293,120	281,000	240,266	658,225	658,225	...	...	...	...	53,592,259	51,191,611
Sub-total	462,868,346	431,762,226	16,108,000	15,936,492	4,209,050	4,209,050	15,129,000	14,920,294	...	...	468,056,396	436,987,474
Revenues netted against expenditures	(15,129,000)	(14,920,294)	...	...	...	...	(15,129,000)	(14,920,294)	...	...	...	...
Total Program—Budgetary	**447,739,346**	**416,841,932**	**16,108,000**	**15,936,492**	**4,209,050**	**4,209,050**	...	...	...	...	**468,056,396**	**436,987,474**
Public Service Commission												
Resourcing	61,584,561	62,210,060	...	...	...	...	...	...	...	...	61,584,561	62,210,060
Learning	37,514,913	31,094,697	...	...	...	...	9,662,000	12,004,723	...	...	27,852,913	19,089,974
Recourse	5,758,288	5,978,859	...	...	...	...	...	...	...	...	5,758,288	5,978,859
Policy, research and outreach	13,981,324	13,228,024	...	...	...	...	...	...	...	...	13,981,324	13,228,024
Corporate services	32,983,756	31,844,324	...	...	...	...	...	...	...	...	32,983,756	31,844,324
Sub-total	151,822,842	144,355,964	...	...	...	...	9,662,000	12,004,723	...	...	142,160,842	132,351,241
Revenues netted against expenditures	(9,662,000)	(12,004,723)	...	...	...	...	(9,662,000)	(12,004,723)	...	...	...	...
Total Program—Budgetary	**142,160,842**	**132,351,241**	...	...	...	...	...	...	...	...	**142,160,842**	**132,351,241**
Status of Women—Office of the Co-ordinator												
Promoting gender equality	11,061,533	10,911,829	...	...	9,250,000	9,250,000	...	...	...	...	20,311,533	20,161,829
Total Program—Budgetary	**11,061,533**	**10,911,829**	...	...	**9,250,000**	**9,250,000**	...	...	...	...	**20,311,533**	**20,161,829**
Total Ministry—												
Budgetary	**2,289,601,273**	**2,214,778,618**	**133,932,000**	**124,058,492**	**799,746,332**	**784,730,797**	...	...	...	...	**3,223,279,605**	**3,123,567,907**
Non-budgetary	...	...	...	...	...	...	...	...	**10,000**	...	**10,000**	...

Transfer Payments

Source of authorities						Disposition of authorities			
Available	As shown in							Available	
From previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Cultural development and heritage				
					Grants to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage:				
...	1,163,680	...	(97,399)	1,066,281	Grants to institutions and public authorities in Canada in accordance with section 35 of the *Cultural Property Export and Import Act*	1,066,281	...	...	1,163,600
...	8,400,000	(148,000)	34,469	8,286,469	Grants to museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities	8,257,768	28,701	...	5,901,214
...	46,400,000	(500,000)	(4,000,000)	41,900,000	Grants to eligible Canadian periodical publishers to defray a portion of mailing cost	41,899,903	97	...	43,400,000
...	...	5,000,000	...	5,000,000	Grant to the Toronto Symphony Foundation	5,000,000	...	...	...
...	55,963,680	4,352,000	(4,062,930)	56,252,750		56,223,952	28,798	...	50,464,814
					Canadian identity				
...	46,083,842	(729,999)	(12,342,966)	33,010,877	Grants to organizations representing official language minority communities, non-federal public administrations and other organizations for the purpose of furthering the use, acquisition and promotion of the official languages	33,010,818	59	...	41,133,664
...	10,319,800	3,349,721	(5,905,329)	7,764,192	Grants to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of Government for the purpose of furthering participation in Canadian society and to celebrate Canada Day	7,731,278	32,914	...	8,800,981
...	16,033,224	(5,703,219)	(4,900,079)	5,429,926	Grants to non-profit organizations, universities, institutions and individuals for promoting multiculturalism	5,210,845	219,081	...	10,592,354
...	...	...	12,500	12,500	Grants to the Exchanges Canada Initiative	12,500	...	...	...
					Grants to the Lieutenant Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital:				
...	28,800	...	...	28,800	Newfoundland	28,800	...	...	28,800
...	19,680	...	...	19,680	Prince Edward Island	19,680	...	...	19,680
...	21,200	...	...	21,200	Nova Scotia	21,200	...	...	21,200
...	21,200	...	...	21,200	New Brunswick	21,200	...	...	21,200
...	28,800	...	...	28,800	Quebec	28,800	...	...	28,800
...	28,800	...	...	28,800	Ontario	28,800	...	...	28,800

...	25,000	...	...	25,000	Manitoba	25,000	...	...	25,000
...	25,000	...	...	25,000	Saskatchewan	25,000	...	...	25,000
...	25,000	...	...	25,000	Alberta	25,000	...	...	25,000
...	28,800	...	...	28,800	British Columbia	28,800	...	...	28,800
...	5,701,560	(102,443)	(4,839,804)	759,313	Grants to aboriginal friendship centres, associations specifically representing aboriginal friendship centres, aboriginal associations, aboriginal women's groups, aboriginal community groups, aboriginal communications societies	661,080	98,233	...	3,823,938
...	550,000	...	(41,454)	508,546	(S) Payments under *Lieutenant Governors Superannuation Act*	508,546	...	...	521,777
...	182,000	...	(49,326)	132,674	(S) Supplementary retirement benefits—Former Lieutenant Governors	132,674	...	...	147,683
...	79,122,706	(3,185,940)	(28,066,458)	47,870,308		47,520,021	350,287	...	65,272,677
...	**135,086,386**	**1,166,060**	**(32,129,388)**	**104,123,058**	**Total—Grants**	**103,743,973**	**379,085**	...	**115,737,491**
					Contributions				
					Cultural development and heritage				
					Contributions to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage:				
...	2,442,850	...	2,176,892	4,619,742	Contributions to Canadian museums to support their public programming activities	4,619,063	679	...	5,809,437
...	314,250	(273,983)	273,983	314,250	Contribution to the Canadian Museums Association	314,250	...	...	314,250
...	200,000	(139,600)	(60,400)	...	Contribution under the terms and conditions of the Canada-France Agreement in the areas of museums	...	...	...	...
					Contributions to non-profit cultural organizations and institutions to enhance cultural infrastructures and support cultural development:				
...	9,929,278	(483,055)	(531,478)	8,914,745	Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware	8,908,349	6,396	...	11,366,012
...	1,205,000	...	...	1,205,000	Contribution to Fathers of Confederation Buildings Trust, Charlottetown, PEI	1,205,000	...	...	1,125,000
					Contributions in support of publishing, sound recording and multimedia organizations to enhance their development and distribution:				
...	...	...	40,000,000	40,000,000	Contributions to the Canadian magazine publishing industry	26,465,742	13,534,258	...	451,019
...	31,643,742	(577,042)	960,281	32,026,981	Contributions for the Book publishing industry development program	32,026,981	...	...	30,695,150
...	4,200,000	(7,124)	4,975,000	9,167,876	Contributions for the Sound recording development program	9,167,876	...	...	8,900,000
...	5,750,000	...	(3,000,000)	2,750,000	Contributions for the Multimedia Investment Fund	2,750,000	...	...	5,750,000
...	1,600,000	(350,000)	(1,250,000)	...	Contributions for the establishment of loan loss reserve funds in support of cultural industries	...	...	...	...
...	11,400,000	...	...	11,400,000	Contributions in support of broadcasting distribution	11,400,000	...	...	8,729,673
...	2,800,000	(200,000)	...	2,600,000	Contributions in support of cultural industries training initiatives	2,600,000	...	...	2,400,000
...	...	(675,000)	1,963,018	1,288,018	Contributions in support of the Canadian Feature Film Policy	1,288,018	...	...	...

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	...	(4,800,000)	5,580,723	780,723	Contributions to the Canadian Digital Cultural Content Initiative	780,723	...	...	...
...	99,550,000	...	...	99,550,000	Contributions to the Canadian Television Fund	99,550,000	...	...	99,550,000
...	20,520,000	...	...	20,520,000	Contributions in support of the provision of an international service by the CBC, by means of Radio Canada International	20,520,000	...	...	20,520,000
...	...	...	301,227	301,227	Contributions under the terms and conditions of federal/provincial agreements to support regional cultural development	301,226	1	...	986,853
...	390,000	75,000	100,000	565,000	Contributions to national service organizations in the areas of arts, culture, film and video and sound recording in support of services and special projects	565,000	...	...	390,000
...	10,709,000	...	171,800	10,880,800	Contributions for the National arts training program	10,880,799	1	...	11,381,094
...	...	30,000	1,203,169	1,233,169	Contributions under special authority	1,233,169	...	...	1,704,240
...	202,654,120	(7,400,804)	52,864,215	248,117,531		234,576,196	13,541,335	...	210,072,728
					Canadian identity				
...	217,841,716	...	(1,758,432)	216,083,284	Contributions in respect of programs relating to the use of official languages in areas of provincial and territorial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools	216,083,286	(2)	...	215,933,173
...	14,079,120	...	11,399,521	25,478,641	Contributions to organizations representing official language minority communities, non-federal public administrations and other organizations for the purpose of furthering the use, acquisition and promotion of the official languages	25,478,641	...	...	25,354,375
...	17,477,110	455,800	4,017,288	21,950,198	Contributions to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of government for the purpose of furthering participation in Canadian society	21,931,866	18,332	...	26,702,246
...	186,640	(34,256)	1,799,611	1,951,995	Contributions to non-profit organizations, universities, institutions and individuals for promoting multiculturalism	1,314,296	637,699	...	2,321,433
...	59,723,386	(4,005,231)	9,472,042	65,190,197	Contributions to aboriginal associations, aboriginal women's groups, aboriginal community groups, aboriginal communications societies, aboriginal friendship centres and associations specifically representing aboriginal friendship centres	64,895,949	294,248	...	51,745,592
...	...	...	11,507,817	11,507,817	Contributions in support of the Exchanges Canada Initiative	11,507,816	1	...	...
...	32,865,000	(300,000)	9,824,968	42,389,968	Contributions to national amateur sport organizations	42,356,568	33,400	...	35,468,113
...	9,250,000	13,108,000	(7,608,000)	14,750,000	Contributions to outstanding amateur athletes	14,749,413	587	...	9,010,000

...	10,440,000	(2,337,000)	23,451,331	31,554,331	Contributions to the sponsoring organizations of multi-sport regional, national and international games	31,549,500	4,831	...	9,885,043
...	...	400	359,862	360,262	Contributions under special authority	355,262	5,000	...	268,132
...	361,862,972	6,887,713	62,466,008	431,216,693		430,222,597	994,096	...	376,688,107
...	**564,517,092**	**(513,091)**	**115,330,223**	**679,334,224**	**Total—Contributions**	**664,798,793**	**14,535,431**	**...**	**586,760,835**
					Departmental Summary by Business Line				
...	258,617,800	(3,048,804)	48,801,285	304,370,281	Cultural development and heritage	290,800,148	13,570,133	...	260,537,542
...	440,985,678	3,701,773	34,399,550	479,087,001	Canadian identity	477,742,618	1,344,383	...	441,960,784
...	**699,603,478**	**652,969**	**83,200,835**	**783,457,282**	**Total Department**	**768,542,766**	**14,914,516**	**...**	**702,498,326**
					National Archives of Canada				
					Grants				
					Services, awareness and assistance				
...	600,000	...	...	600,000	Canadian Council of Archives	600,000	...	...	600,000
...	25,000	...	...	25,000	Alliance for Canada's Audio-Visual Heritage	25,000	...	...	25,000
...	**625,000**	**...**	**...**	**625,000**	**Total—Grants**	**625,000**	**...**	**...**	**625,000**
					Contributions				
					Services, awareness and assistance				
...	640,000	...	328,871	968,871	Canadian archival community in support of archival projects leading to the development of a national network of Canadian archives, holdings, activities and services	968,871	...	...	673,790
...	500,000	...	(3,871)	496,129	Canadian archival community in support of projects relating to the conservation of archival records, conservation research, and conservation training and information	496,129	...	...	465,989
...	...	375,000	...	375,000	Canadian Council of Archives	375,000	...	...	...
...	**1,140,000**	**375,000**	**325,000**	**1,840,000**	**Total—Contributions**	**1,840,000**	**...**	**...**	**1,139,779**
...	**1,765,000**	**375,000**	**325,000**	**2,465,000**	**Total Program**	**2,465,000**	**...**	**...**	**1,764,779**
					National Film Board				
					Grants				
					National Film Board operations				
...	12,000	...	...	12,000	Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees	7,500	4,500	...	7,000
					Contributions				
					National Film Board operations				
...	307,000	...	...	307,000	To support non-profit organizations engaged in film training programs and to participate in the promotion of Canadian cinematography	227,450	79,550	...	322,837
...	**319,000**	**...**	**...**	**319,000**	**Total Program**	**234,950**	**84,050**	**...**	**329,837**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					National Library				
					Grants				
					Canadiana collections and access services				
...	35,000	...	...	35,000	International Serials Data System	18,031	16,969	...	25,059
					Library networking				
...	11,000	...	...	11,000	International Federation of Library Associations and Institutions	11,000	...	...	11,000
...	**46,000**	...	...	**46,000**	**Total Program**	**29,031**	**16,969**	...	**36,059**
					Parks Canada Agency				
					Grants				
					Stewardship of national heritage places				
...	22,707	1,900,000	(1,400,007)	522,700	Grants in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	522,700	...	...	22,700
...	...	...	...	...	Items not required for the current year	...	...	...	3,200,000
...	**22,707**	**1,900,000**	**(1,400,007)**	**522,700**		**522,700**	...	...	**3,222,700**
					Use and enjoyment by Canadians				
...	...	...	1,400,000	1,400,000	Grants in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	1,400,000	...	...	...
...	**22,707**	**1,900,000**	**(7)**	**1,922,700**	**Total—Grants**	**1,922,700**	...	...	**3,222,700**
					Contributions				
					Stewardship of national heritage places				
...	...	...	1,114,625	1,114,625	Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	1,114,625	...	...	705,600
					Use and enjoyment by Canadians				
...	189,226	450,000	(125,726)	513,500	Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	513,500	...	...	376,800
					Corporate services				
...	...	...	658,225	658,225	Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	658,225	...	...	247,625
...	**189,226**	**450,000**	**1,647,124**	**2,286,350**	**Total—Contributions**	**2,286,350**	...	...	**1,330,025**

					Program Summary by Business Line				
...	22,707	1,900,000	(285,382)	1,637,325	Stewardship of national heritage places	1,637,325	...	...	3,928,300
...	189,226	450,000	1,274,274	1,913,500	Use and enjoyment by Canadians	1,913,500	...	...	376,800
...	...	...	658,225	658,225	Corporate services	658,225	...	...	247,625
...	**211,933**	**2,350,000**	**1,647,117**	**4,209,050**	**Total Program**	**4,209,050**	...	...	**4,552,725**
					Status of Women—Office of the Co-ordinator				
					Grants				
					Promoting gender equality				
...	**8,250,000**	**1,000,000**	...	**9,250,000**	Women's program—Grants to women's and other voluntary organizations for the purpose of furthering women's participation in Canadian society	**9,250,000**	...	...	**8,250,000**
...	**8,250,000**	**1,000,000**	...	**9,250,000**	**Total Program**	**9,250,000**	...	...	**8,250,000**
...	**710,195,411**	**4,377,969**	**85,172,952**	**799,746,332**	**Total Ministry**	**784,730,797**	**15,015,535**	...	**717,431,726**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Cultural development and heritage			
Museum and heritage services	2,405,000	1,484,014	1,843,212
Canadian audio-visual certification office	1,743,000	1,724,607	1,549,230
Total Department—Budgetary	**4,148,000**	**3,208,621**	**3,392,442**
Canadian Radio-television and Telecommunications Commission			
Budgetary (respendable revenues)			
Canada's voices	16,579,100	16,579,100	16,299,000
Choices for Canadians	13,506,900	13,506,900	13,022,000
Total Program—Budgetary	**30,086,000**	**30,086,000**	**29,321,000**
National Film Board			
Budgetary (respendable revenues)			
National Film Board operations			
Film production services	1,650,000	1,425,676	482,407
Print sales	2,500,000	2,595,139	1,853,190
Rentals, royalties and miscellaneous	4,750,000	2,272,831	3,432,997
Distribution services	...	1,101,163	1,013,148
Total Program—Budgetary	**8,900,000**	**7,394,809**	**6,781,742**
Parks Canada Agency			
Budgetary (respendable revenues)			
Use and enjoyment by Canadians			
Parks Canada Enterprise Units Revolving Fund	5,062,000	5,241,511	5,271,122
Townsites Revolving Fund	10,067,000	9,678,783	8,737,280
Total Program—Budgetary	**15,129,000**	**14,920,294**	**14,008,402**
Public Service Commission			
Budgetary (respendable revenues)			
Learning			
Staff Development and Training Revolving Fund			
Recoveries and service fees	6,864,000	9,278,223	7,684,291
Subsidy	2,798,000	2,726,500	2,771,000
Total Program—Budgetary	**9,662,000**	**12,004,723**	**10,455,291**
Total Ministry—Budgetary	**67,925,000**	**67,614,447**	**63,958,877**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	...	5,241,751
Total tax revenues	...	**5,241,751**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,626,965	494,648
Adjustments to prior year's payables	193,272	4,654
	1,820,237	499,302
Sales of goods and services		
Services of a non-regulatory nature	255,810	...
Other fees and charges	(552,251)	...
	(296,441)	...
Proceeds from the disposal of surplus Crown assets	...	20,985
Miscellaneous non-tax revenues—		
Proceeds from federal-provincial lotteries	55,191,649	53,689,447
Sundries	...	98,876
	55,191,649	53,788,323
Total non-tax revenues	**56,715,445**	**54,308,610**
Total Department	**56,715,445**	**59,550,361**
Canadian Radio-television and Telecommunications Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	65,651	58,118
Adjustments to prior year's payables	...	281,235
	65,651	339,353
Sales of goods and services—		
Services of a regulatory nature—		
Broadcasting licence fees	88,227,280	80,461,761
Telecommunications fees	4,068,908	4,580,991
	92,296,188	85,042,752
Proceeds from the disposal of surplus Crown assets	3,770	4,437
Miscellaneous non-tax revenues	807	43,678
Total Program	**92,366,416**	**85,430,220**
National Archives of Canada		
Tax revenues—		
Goods and services tax	10,293	8,847
Total tax revenues	**10,293**	**8,847**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	23,587	40,106
Adjustments to prior year's payables	338,294	...
	361,881	40,106
Sales of goods and services—		
Other fees and charges—		
Receipts from photoduplication services	211,518	177,071
Proceeds from the disposal of surplus Crown assets	222,142	116,327
Miscellaneous non-tax revenues	12,656	7,915
Total non-tax revenues	**808,197**	**341,419**
Total Program	**818,490**	**350,266**
National Battlefields Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	...	537
Miscellaneous non-tax revenues—		
Section 29.1 of the *Financial Administration Act*	1,058,427	993,292
Miscellaneous non-tax revenues	17,358	20,174
	1,075,785	**1,013,466**
Total Program	**1,075,785**	**1,014,003**

Revenues—*Continued*

	Current year	Previous year
	$	$
National Film Board		
Tax revenues—		
Goods and services tax	323,991	363,210
Total tax revenues	**323,991**	**363,210**
Non-tax revenues—		
Return on investments—		
National Film Board—Interest	6,673	...
Total non-tax revenues	**6,673**	**...**
Total Program	**330,664**	**363,210**
National Library		
Tax revenues—		
Goods and services tax	25,501	57,692
Total tax revenues	**25,501**	**57,692**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	19,473	19,629
Adjustments to prior year's payables	148,388	...
	167,861	19,629
Sales of goods and services—		
Other fees and charges—		
Computerized library services	116,707	447,975
Library delivery service	...	8,553
Duplication services	43,725	35,065
	160,432	491,593
Proceeds from the disposal of surplus Crown assets	10,385	10,914
Miscellaneous non-tax revenues	12,155	25,284
Total non-tax revenues	**350,833**	**547,420**
Total Program	**376,334**	**605,112**

	Current year	Previous year
	$	$
Parks Canada Agency		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	(13,863)
Adjustments to prior year's payables	...	(71,310)
	...	(85,173)
Sales of goods and services—		
Lease and use of public property	(1,289,485)	...
Other fees and charges	20,836	...
	(1,268,649)	...
Proceeds from the disposal of surplus Crown assets	...	134,075
Miscellaneous non-tax revenues—		
Section 20(2) of the *Parks Canada Agency Act*	69,685,166	67,720,164
Sundries	30,376	132,431
	69,715,542	**67,852,595**
Total Program	**68,446,893**	**67,901,497**
Public Service Commission		
Tax revenues—		
Goods and services tax	...	13,776
Total tax revenues	**...**	**13,776**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	140,257	63,506
Adjustments to prior year's payables	...	115,111
	140,257	178,617
Sales of goods and services—		
Services of a non-regulatory nature	13,470	...
Other fees and charges	467,436	532,992
	480,906	532,992
Proceeds from the disposal of surplus Crown assets	19,463	52,360
Miscellaneous non-tax revenues	96,954	33,798
Total non-tax revenues	**737,580**	**797,767**
Total Program	**737,580**	**811,543**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Status of Women—Office of the Co-ordinator		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Services expenditures	11,032	3,013
Proceeds from the disposal of surplus Crown assets	1,133	427
Total Program	**12,165**	**3,440**
Ministry Summary		
Tax revenues—		
Goods and services tax	359,785	5,685,276
Total tax revenues	359,785	5,685,276
Non-tax revenues—		
Return on investments	6,673	...
Refunds of previous years' expenditures	2,566,919	995,384
Sales of goods and services	91,583,954	86,244,408
Proceeds from the disposal of surplus Crown assets	256,893	339,525
Miscellaneous non-tax revenues	126,105,548	122,765,059
Total non-tax revenues	220,519,987	210,344,376
Total Ministry	**220,879,772**	**216,029,652**

SECTION 5

2000-2001

PUBLIC ACCOUNTS OF CANADA

Citizenship and Immigration

Department

Immigration and Refugee Board of Canada

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Department

Objective

The objectives of the program are to ensure that the movement of people into Canada and membership in Canadian society contribute to Canada's social and economic interests, while protecting the health and safety of Canadians. Citizenship and Immigration policies and programs are to be managed consistently with Canada's domestic needs and capacities, and international commitments and responsibilities.

Business Line Description

Maximizing benefits of international migration

The Maximizing benefits of international migration business line develops policy and programs for the selection of immigrants and assessment of visitors; recommends to the Minister the target number of immigrants to be admitted to Canada on an annual basis; assesses the qualifications of persons seeking to settle permanently in Canada against the applicable criteria for immigrants; assesses potential foreign students and temporary workers against the applicable criteria; and evaluates the risk to the health of Canadians and the sustainability of the Canadian public health system posed by potential immigrants, visitors, temporary workers and foreign students.

Maintaining Canada's humanitarian tradition

The Maintaining Canada's humanitarian tradition business line provides international leadership in finding durable solutions to refugee situations, including through voluntary repatriation, local integration, resettlement in another country or through regional approaches to responsibility sharing; develops and implements policies and programs in support of Canada's commitments and protection obligations, both domestically and internationally; selects government and privately-sponsored refugees from abroad in accordance with annual levels tabled in Parliament; provides emergency and essential health care coverage to needy refugee claimants and Convention refugees not eligible for provincial health coverage (Interim federal health program); provides financial assistance to refugees who have been accepted for resettlement through the Immigrant loans program and the Resettlement assistance program; and assists the Immigration and Refugee Board (IRB) to arrive at well-informed, timely decisions by providing case-related and country-specific information on refugee situations through the establishment of a Memorandum of Understanding between the CIC and the IRB.

Promoting the integration of newcomers

The Promoting the integration of newcomers business line develops policies and programs which promote integration and citizenship; provides basic assistance to newcomers upon arrival in Canada; ensures that the federal government's responsibilities toward the immigrants it accepts for permanent residence are met; educates potential new Canadians about the rights and responsibilities of Canadian citizenship; promotes the value of Canadian citizenship to newcomers; and administers and interprets the *Citizenship Act*.

Managing access to Canada

The Managing access to Canada business line develops policies and programs to prevent abuse of Canada's citizenship, immigration and refugee programs and to protect the safety of Canadians and the security of Canada; contributes to the management of international migration and travel by combatting illegal migration, including trafficking in people, while facilitating the movement of legitimate travellers; admits to Canada persons who comply with the *Immigration Act* and Regulations; denies admission to those who do not comply, including criminals and terrorists; detects abuse of the citizenship, immigration and refugee programs; manages Citizenship and Immigration Canada cases before the IRB, Federal Court and other tribunals; detains persons who pose a serious risk to Canadians or who would not appear for immigration proceedings; and removes persons not legally entitled to remain in Canada.

Providing corporate services

The Providing corporate services business line coordinates Citizenship and Immigration Canada's (CIC) planning and review processes; manages the spending and use of public funds; develops and oversees cost recovery/revenue generation activities; provides administrative, financial and personnel services to the department, and functional guidance to service line and program delivery directors general; manages, coordinates and maintains the information technology infrastructure to support decision-making and performance measurement, and to improve service delivery; conducts and disseminates research on citizenship and immigration issues; coordinates the development of citizenship and immigration policy and positions the department within the government's socio-economic agenda; designs and disseminates information about CIC's goals, policies, programs and activities; influences the operating environment of the program to facilitate its success, including by promoting the contribution of newcomers to Canadian society; responds to case inquiries and requests for information; and coordinates the department's relations with provincial governments, non-governmental organizations, international organizations, and other government departments and agencies.

Immigration and Refugee Board of Canada

Objective

The Board's objective is to meet Canada's immigration and refugee related obligations as defined in the *Immigration Act* and as a signatory to the 1951 United

Nations Convention Relating to the Status of Refugees and the 1967 Protocol to the Convention. It does this by: determining claims to Convention refugee status made by persons within Canada; hearing appeals of certain persons who have been denied admission to or have been ordered removed from Canada; hearing appeals from Canadian citizens and permanent residents whose family members have been refused permanent resident status in Canada; hearing appeals from the Minister of an adjudicator's decision; conducting inquiries involving persons alleged to be inadmissible to or removable from Canada; and conducting detention reviews for persons detained for immigration reasons.

Business Line Description

Refugee determination

The Refugee determination business line fulfils Canada's obligations as a signatory to the 1951 United Nations Convention Relating to the Status of Refugees to protect those with a well-founded fear of persecution in their own country. It does this by hearing and deciding claims for refugee status made within Canada. Refugee determination at the Immigration and Refugee Board deals exclusively with claims to refugee status made by persons who have arrived in Canada.

Immigration appeals

The Immigration appeals business line makes available to persons who have been denied admission to or ordered deported from Canada, as well as to Canadian citizens and permanent residents whose family members have been refused landing in Canada, a quasi-judicial tribunal to which they may appeal. This is done by hearing appeals of refusals of sponsored applications for permanent residence, appeals against removal orders issued against permanent residents, persons found to be Convention refugees or by persons in possession of valid visas and appeals of the Minister of an adjudicator's decision to grant admission or not to order removal.

Inquiries and detention reviews

The Inquiries and detention reviews business line contributes to ensuring the safety of Canadian society by conducting inquiries on persons seeking admission at a Canadian port of entry believed to be inadmissible or persons in Canada believed to be removable; and by conducting detention reviews for persons who have been detained during the examination, inquiry or removal process.

Corporate management and services

The Corporate management and services business line provides the Board with efficient management processes and administrative services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	445,161,000	...	...	445,161,000	1	Operating expenditures				
...	...	1	...	1	1a	Transfer of $5,595,329 from Citizenship and Immigration Vote 10				
...	...	...	40,562,695	40,562,695		Governor General's special warrants				
...	...	...	5,595,329	5,595,329		Transfer from: Vote 10				
...	...	...	755,600	755,600		TB Vote 10 (1)				
...	...	...	2,244,000	2,244,000		TB Vote 15 (1)				
...	445,161,000	1	49,157,624	494,318,625		Total—Vote 1	464,579,197	29,739,428	...	421,352,777
...	...	1	...	1	2a	To write off from the Accounts of Canada 3,217 debts due to Her Majesty in right of Canada amounting to $706,641—Transfer of $706,640 from Citizenship and Immigration Vote 10				
...	...	...	706,640	706,640		Transfer from Vote 10				
...	...	1	706,640	706,641		Total—Vote 2a	601,273	105,368	...	2,441,943
...	10,000,000	...	...	10,000,000	5	Capital expenditures				
...	...	...	2,625,000	2,625,000		Governor General's special warrants				
...	10,000,000	...	2,625,000	12,625,000		Total—Vote 5	11,015,254	1,609,746	...	4,998,124
...	387,304,784	...	...	387,304,784	10	Grants and contributions				
...	...	1	...	1	10a	Grants				
...	...	...	(5,595,329)	(5,595,329)		Transfer to: Vote 1				
...	...	...	(706,640)	(706,640)		Vote 2a				
...	387,304,784	1	(6,301,969)	381,002,816		Total—Vote 10	366,360,580	14,642,236	...	366,532,901
...	51,658	...	(332)	51,326	(S)	Minister of Citizenship and Immigration—Salary and motor car allowance	51,326	...	...	50,716
...	35,955,000	...	4,395,000	40,350,000	(S)	Contributions to employee benefit plans	40,350,000	...	...	39,228,000
...	...	...	20,260,873	20,260,873	(S)	Refunds of amounts credited to revenues in previous years	20,260,873	...	...	19,196,514
...	...	...	162,015	162,015	(S)	Payments to private collection agencies pursuant to section 17.1 of the *Financial Administration Act*	162,015	...	...	70,422
...	...	...	125,843	125,843	(S)	Court awards	125,843	...	...	1,900,830
45,517	...	...	69,330	114,847	(S)	Spending of proceeds from the disposal of surplus Crown assets	112,074	...	2,773	74,729
45,517	878,472,442	3	71,200,024	949,717,986		Total budgetary	903,618,435	46,096,778	2,773	855,846,956

53,098,522	...	(5,201,478)	...	47,897,044	(S)	(L) Loans pursuant to section 119 of the *Immigration Act*, as last amended by TB814449. Limit $110,000,000 (Net)	(4,126,939)	...	52,023,983	(4,186,162)
						Total Department—				
45,517	**878,472,442**	**3**	**71,200,024**	**949,717,986**		**Budgetary**	**903,618,435**	**46,096,778**	**2,773**	**855,846,956**
53,098,522	**...**	**(5,201,478)**	**...**	**47,897,044**		**Non-budgetary**	**(4,126,939)**	**...**	**52,023,983**	**(4,186,162)**
						Immigration and Refugee Board of Canada				
...	75,241,000	...	...	75,241,000	15	Program expenditures				
...	...	5,839,000	...	5,839,000	15a	Program expenditures				
...	...	...	5,211,967	5,211,967		Governor General's special warrants				
...	...	...	371,000	371,000		Transfer from: TB Vote 10 (1)				
...	...	...	1,704,000	1,704,000		TB Vote 15 (1)				
...	75,241,000	5,839,000	7,286,967	88,366,967		Total—Vote 15	86,105,413	2,261,554	...	76,131,865
...	10,697,000	...	1,307,000	12,004,000	(S)	Contributions to employee benefit plans	12,004,000	...	...	11,788,000
8,143	...	...	...	8,143	(S)	Spending of proceeds from the disposal of surplus Crown assets	8,143	...	...	15,652
8,143	**85,938,000**	**5,839,000**	**8,593,967**	**100,379,110**		**Total Program—Budgetary**	**98,117,556**	**2,261,554**	**...**	**87,935,517**
						Total Ministry—				
53,660	**964,410,442**	**5,839,003**	**79,793,991**	**1,050,097,096**		**Budgetary**	**1,001,735,991**	**48,358,332**	**2,773**	**943,782,473**
53,098,522	**...**	**(5,201,478)**	**...**	**47,897,044**		**Non-budgetary**	**(4,126,939)**	**...**	**52,023,983**	**(4,186,162)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Maximizing benefits of international migration	160,767,000	157,535,344	...	584,077	...	...	...	...	...	...	160,767,000	158,119,421
Maintaining Canada's humanitarian tradition	63,249,000	56,992,216	...	...	82,128,000	68,931,594	...	...	...	...	145,377,000	125,923,810
Promoting the integration of newcomers—												
Budgetary	35,240,000	34,904,326	...	9,598	294,348,879	292,903,048	...	...	...	...	329,588,879	327,816,972
Non-budgetary	...	...	...	...	...	...	...	...	47,897,044	(4,126,939)	47,897,044	(4,126,939)
Managing access to Canada	162,136,636	145,966,398	1,725,000	303,212	4,525,937	4,525,938	...	...	...	...	168,387,573	150,795,548
Providing corporate services	134,697,534	130,844,317	10,900,000	10,118,367	...	...	...	...	...	...	145,597,534	140,962,684
Total Department—												
Budgetary	**556,090,170**	**526,242,601**	**12,625,000**	**11,015,254**	**381,002,816**	**366,360,580**	...	...	...	...	**949,717,986**	**903,618,435**
Non-budgetary	...	...	...	...	...	...	...	...	**47,897,044**	**(4,126,939)**	**47,897,044**	**(4,126,939)**
Immigration and Refugee Board of Canada												
Refugee determination	54,105,000	52,694,067	...	...	...	...	...	...	...	...	54,105,000	52,694,067
Immigration appeals	5,362,000	5,395,909	...	...	...	...	...	...	...	...	5,362,000	5,395,909
Inquiries and detention reviews	5,393,000	4,349,286	...	...	...	...	...	...	...	...	5,393,000	4,349,286
Corporate management and services	35,519,110	35,678,294	...	...	...	...	...	...	...	...	35,519,110	35,678,294
Total Program—Budgetary	**100,379,110**	**98,117,556**	...	...	...	...	...	...	...	...	**100,379,110**	**98,117,556**
Total Ministry—												
Budgetary	**656,469,280**	**624,360,157**	**12,625,000**	**11,015,254**	**381,002,816**	**366,360,580**	...	...	...	...	**1,050,097,096**	**1,001,735,991**
Non-budgetary	...	...	...	...	...	...	...	...	**47,897,044**	**(4,126,939)**	**47,897,044**	**(4,126,939)**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Promoting the integration of newcomers				
...	99,318,000	1	4,821,999	104,140,000	Grant for the Canada-Quebec Accord on Immigration	104,140,000	...	...	102,910,000
...	...	...	...	...	Items not required for the current year	...	...	...	51,397,128
...	**99,318,000**	**1**	**4,821,999**	**104,140,000**	**Total—Grants**	**104,140,000**	...	...	**154,307,128**
					Contributions				
					Maintaining Canada's humanitarian tradition				
...	91,607,586	...	(11,479,586)	80,128,000	Resettlement assistance	67,804,734	12,323,266	...	80,929,093
...	2,000,000	...	...	2,000,000	International organization for migration	1,126,860	873,140	...	1,108,525
...	93,607,586	...	(11,479,586)	82,128,000		68,931,594	13,196,406	...	82,037,618
					Promoting the integration of newcomers				
...	15,990,500	...	24,191,717	40,182,217	Immigrant settlement and adaptation	39,820,171	362,046	...	32,170,013
...	102,335,898	...	(7,743,898)	94,592,000	Language instruction for newcomers to Canada	93,543,191	1,048,809	...	95,580,346
...	2,752,800	...	(51,800)	2,701,000	Host program	2,666,024	34,976	...	2,437,796
...	73,300,000	...	(20,566,338)	52,733,662	Contributions to provinces to respond to growing need to assist immigrants in integrating into Canada	52,733,662	...	...	...
...	194,379,198	...	(4,170,319)	190,208,879		188,763,048	1,445,831	...	130,188,155
					Managing access to Canada				
...	...	...	4,525,937	4,525,937	Agreement with the province of British Columbia on unaccompanied minors	4,525,938	(1)	...	...
...	**287,986,784**	...	**(11,123,968)**	**276,862,816**	**Total—Contributions**	**262,220,580**	**14,642,236**	...	**212,225,773**
					Ministry Summary by Business Line				
...	93,607,586	...	(11,479,586)	82,128,000	Maintaining Canada's humanitarian tradition	68,931,594	13,196,406	...	82,037,618
...	293,697,198	1	651,680	294,348,879	Promoting the integration of newcomers	292,903,048	1,445,831	...	284,495,283
...	...	...	4,525,937	4,525,937	Managing access to Canada	4,525,938	(1)	...	...
...	**387,304,784**	**1**	**(6,301,969)**	**381,002,816**	**Total Ministry**	**366,360,580**	**14,642,236**	...	**366,532,901**

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Non-budgetary (respendable receipts)			
Promoting the integration of newcomers			
Loan repayments—Section 119	...	18,031,770	19,482,637
Total Ministry—			
Non-budgetary	...	**18,031,770**	**19,482,637**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	3,856	3,066
Total tax revenues	**3,856**	**3,066**
Non-tax revenues—		
Return on investments—		
Loans, investments and advances—	909,961	803,804
Interest on transportation and assistance loans	909,961	803,804
Refunds of previous years' expenditures—		
Recovery of bad debts	452,245	271,249
Recoverable adjustment assistance loans	283,529	372,710
Refunds of previous years' expenditures	1,048,657	496,305
Adjustments to prior year's payables	2,793,488	3,361,123
	4,577,919	4,501,387
Sales of goods and services—		
Rights and privileges—		
Rights of landing	166,924,035	144,776,495
Citizenship rights fees	14,705,304	13,713,351
	181,629,339	*158,489,846*
Other fees and charges—		
Change of citizenship	18,743,601	18,488,270
Citizenship status document	4,623,699	2,530,510
Application fees—		
Permanent residence	147,416,377	123,404,063
Business application	7,845,679	7,757,837
Dependant less than 19 years	11,293,616	9,671,956
Employment authorization	22,825,717	21,507,048
Employment authorization—Group of artists	1,082,327	1,030,379
Immigration status document	54,417,918	50,289,219
Visitor visa—Multiple entry	23,935,306	20,944,367
Visitor visa—Family rate	3,752,092	3,277,780
Alternate manner of examination	388,926	458,643
Replacement or certification of a document	535,470	744,386
Student authorization	16,788,974	14,345,920
Minor violation of *Immigration Act*	5,211,146	4,256,824
Rehabilitation—A19(1)(c.1)	193,047	54,871
Minister's consent to return	351,587	223,348
Call out/overtime	1,004	1,268
Order in council	29,917	37,244
Family business	260,000	255,500

Revenues—*Concluded*

	Current year	Previous year
	$	$
General services	677,370	351,827
Repayment of deportation	219,090	117,792
Other services	27,598	20
Immigration administration fee—Transportation companies	...	4,588,600
	320,620,461	*284,337,672*
	502,249,800	442,827,518
Proceeds from the disposal of surplus Crown assets	69,330	70,284
Miscellaneous non-tax revenues—		
Gains on foreign currency transactions	17,329	25,947
Immigration Act penalties—Transportation companies	3,700	300
Immigration Act fines	66,330	121,122
Forfeitures	1,978,089	1,502,983
Removal and detention costs	784,701	587,794
Immigration administration fee—Transportation companies	2,794,215	...
Sundries	417,371	493,419
	6,061,735	2,731,565
Total non-tax revenues	**513,868,745**	**450,934,558**
Total Department	**513,872,601**	**450,937,624**
Immigration and Refugee Board of Canada		
Tax revenues—		
Goods and services tax	...	2,351
Total tax revenues	**...**	**2,351**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	30,321	14,827
Adjustments to prior year's payables	360,744	313,616
	391,065	328,443
Sales of goods and services—		
Sales of goods and information products	...	31,937
Proceeds from the disposal of surplus Crown assets	...	8,143
Miscellaneous non-tax revenues	25,070	...
Total non-tax revenues	**416,135**	**368,523**
Total Program	**416,135**	**370,874**
Ministry Summary		
Tax revenues—		
Goods and services tax	3,856	5,417
Total tax revenues	3,856	5,417
Non-tax revenues—		
Return on investments	909,961	803,804
Refunds of previous years' expenditures	4,968,984	4,829,830
Sales of goods and services	502,249,800	442,859,455
Proceeds from the disposal of surplus Crown assets	69,330	78,427
Miscellaneous non-tax revenues	6,086,805	2,731,565
Total non-tax revenues	514,284,880	451,303,081
Total Ministry	**514,288,736**	**451,308,498**

SECTION 6

2000-2001

PUBLIC ACCOUNTS OF CANADA

Environment

Department

Canadian Environmental Assessment Agency

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Department

Objective

The objective of the environment program is to make sustainable development a reality in Canada by helping Canadians live and prosper in an environment that needs to be respected, protected and conserved.

Business Line Description

Clean environment

Canadians are affected by pollutants from many sources and in many different forms. The objective of this business line is to protect Canadians from domestic and global sources of pollution. Specifically, Environment Canada, in collaboration with provinces and other partners: identifies threats from pollutants, their sources and means of controlling them through the application of sound science; develops standards, guidelines and codes of practice to ensure adequate levels of protection of environmental quality; identifies and implements appropriate strategies for preventing or reducing pollution; administers and enforces regulations for pollution prevention and control within areas of federal jurisdiction; monitors levels of contaminants in air, water, and soil; represents Canada's interests in the development of international agreements and accords to reduce pollution; and provides advice and tools for preventing pollution and support to the development and deployment of green technologies.

Nature

Canadians depend on ecosystems for providing many valued resources and services, from producing the oxygen that sustains us to providing recreational enjoyment. The objective of this business line is to conserve biological diversity in healthy ecosystems. Specifically, Environment Canada, in collaboration with provinces and other partners: develops scientific knowledge and tools needed to understand and respond to the effects of human activities on ecosystems; manages migratory birds and nationally significant migratory bird habitat; develops and implements recovery plans for endangered species; provides leadership on the implementation of the Convention on Biological Diversity; applies an integrated approach to conserving and restoring significant ecosystems, and provides tools to build local capacity to continue this work; represents Canada's interests in international arenas dealing with wildlife, ecosystem health and biodiversity; and provides federal leadership in conserving and protecting Canada's water resources.

Weather and environmental predictions

Canadians are affected by environmental conditions on many time and space scales; from minutes to centuries and from cities to continents. The objective of this business line is to help Canadians adapt to their environment in ways which safeguard their health and safety, optimize economic activity and enhance environmental quality. Specifically, Environment Canada: monitors the state of the atmosphere (weather, climate, air quality and ultraviolet radiation), hydrosphere (water) and cryosphere (ice and snow); provides information on the past, present and future states of the physical environment; issues warnings of severe weather and environmental hazards; engages in scientific research on the causes of severe weather, the mechanisms which transport chemicals and weather through the atmosphere and around the world, and the impacts of human activity on the atmospheric environment; and provides advice on adaptation to changing weather and climate.

Management, administration and policy

Addressing complex and cross-cutting issues requires that the Department maintain a strong policy capacity and the ability to deliver efficient and innovative services. The objective of this business line is to provide strategic and effective departmental management to achieve environmental results. Specifically, this business line provides: departmental leadership; strategic policy advice; socio-economic analysis; coordination of international activities of the Department; leadership and coordination in fostering partnerships with industry, non-governmental organizations, Aboriginal peoples, provinces and other government departments; communications and public outreach services; support services to decision making, management and accountability, including planning and financial systems and services, information technology, records and information holdings, human resources, security and the management of assets and accommodations and environmental management systems.

Canadian Environmental Assessment Agency

Objective

To provide high quality environmental assessments that contribute to informed decision making in support of sustainable development.

Business Line Description

Canadian Environmental Assessment Agency

The Agency is responsible for providing advice and recommendations to decision-makers that reflect public values and the principles of sustainable development. By strengthening partnerships, the Agency also facilitates environmental assessment approaches that are co-ordinated across government, and harmonized with other jurisdictions, including Aboriginal regimes. The Agency is continuously improving the federal environmental assessment process by enhancing its efficiency, effectiveness, predictability, and consistency, all the while maintaining the highest standards of quality. In addition, the Agency provides education and training to federal departments to improve their understanding of, and compliance with, the *Canadian Environmental Assessment Act* and the Cabinet directive on the assessment of policy and program proposals. Finally, the Agency represents Canada's environmental assessment interests in international forums.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	441,207,000	...	...	441,207,000	1	Operating expenditures				
...	...	4,102,239	...	4,102,239	1a	Operating expenditures				
...	...	...	45,222,941	45,222,941		Governor General's special warrants				
...	...	...	1,302,093	1,302,093		Transfer from: TB Vote 10 (1)				
...	...	...	10,487,000	10,487,000		TB Vote 15 (1)				
...	441,207,000	4,102,239	57,012,034	502,321,273		Total—Vote 1	479,791,226	22,530,047	...	456,437,846
...	23,936,000	...	...	23,936,000	5	Capital expenditures				
...	...	14,650,829	...	14,650,829	5a	Capital expenditures				
...	...	...	4,621,308	4,621,308		Governor General's special warrants				
...	23,936,000	14,650,829	4,621,308	43,208,137		Total—Vote 5	39,525,416	3,682,721	...	39,266,491
...	55,831,794	...	...	55,831,794	10	Grants and contributions				
...	...	9,036,651	...	9,036,651	10a	Grants				
...	55,831,794	9,036,651	...	64,868,445		Total—Vote 10	64,151,665	716,780	...	167,787,891
...	51,658	...	(61)	51,597	(S)	Minister of the Environment—Salary and motor car allowance	51,597	...	...	50,988
...	50,198,000	...	6,136,000	56,334,000	(S)	Contributions to employee benefit plans	56,334,000	...	...	56,187,000
...	...	...	146	146	(S)	Collection agency fees	146	...	...	813
57,793	...	...	223,260	281,053	(S)	Spending of proceeds from the disposal of surplus Crown assets	203,447	...	77,606	254,503
57,793	**571,224,452**	**27,789,719**	**67,992,687**	**667,064,651**		**Total Department—Budgetary**	**640,057,497**	**26,929,548**	**77,606**	**719,985,532**
						Canadian Environmental Assessment Agency				
...	10,418,000	...	...	10,418,000	15	Program expenditures				
...	...	...	501,000	501,000		Governor General's special warrants				
...	...	...	72,000	72,000		Transfer from TB Vote 15 (1)				
...	10,418,000	...	573,000	10,991,000		Total—Vote 15	10,241,427	749,573	...	10,420,511
...	1,021,000	...	125,000	1,146,000	(S)	Contributions to employee benefit plans	1,146,000	...	...	995,000

70	...	...	186	256	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	70	186	130
70	**11,439,000**	**...**	**698,186**	**12,137,256**		**Total Program—Budgetary**	**11,387,427**	**749,643**	**186**	**11,415,641**
57,863	**582,663,452**	**27,789,719**	**68,690,873**	**679,201,907**		**Total Ministry—Budgetary**	**651,444,924**	**27,679,191**	**77,792**	**731,401,173**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Clean environment	150,927,795	139,501,511	12,211,692	11,586,642	22,204,049	21,893,984	7,329,000	8,522,386	...	...	178,014,536	164,459,751
Nature	149,574,291	138,112,001	4,222,004	4,673,659	34,709,004	34,313,035	6,896,000	7,310,817	...	...	181,609,299	169,787,878
Weather and environmental predictions	217,727,372	210,742,091	25,784,671	22,451,741	4,390,312	4,379,769	64,323,000	60,571,636	...	...	183,579,355	177,001,965
Management, administration and policy	119,811,611	125,301,038	989,770	813,374	3,565,080	3,564,877	505,000	871,386	...	...	123,861,461	128,807,903
Sub-total	638,041,069	613,656,641	43,208,137	39,525,416	64,868,445	64,151,665	79,053,000	77,276,225	...	...	667,064,651	640,057,497
Revenues netted against expenditures	(79,053,000)	(77,276,225)	...	...	...	...	(79,053,000)	(77,276,225)	...	...	...	...
Total Department—Budgetary	**558,988,069**	**536,380,416**	**43,208,137**	**39,525,416**	**64,868,445**	**64,151,665**	...	...	...	...	**667,064,651**	**640,057,497**
Canadian Environmental Assessment Agency												
Canadian Environmental Assessment Agency	15,257,207	11,126,174	...	...	471,049	471,049	3,591,000	209,796	...	...	12,137,256	11,387,427
Revenues netted against expenditures	(3,591,000)	(209,796)	...	...	...	...	(3,591,000)	(209,796)	...	...	...	...
Total Program—Budgetary	**11,666,207**	**10,916,378**	...	...	**471,049**	**471,049**	...	...	...	...	**12,137,256**	**11,387,427**
Total Ministry—Budgetary	**570,654,276**	**547,296,794**	**43,208,137**	**39,525,416**	**65,339,494**	**64,622,714**	...	...	...	...	**679,201,907**	**651,444,924**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Clean environment				
...	2,000,000	...	...	2,000,000	Grants for the implementation of the Montreal Protocol on substances which deplete the ozone layer	2,000,000	...	...	1,242,959
...	...	...	...	...	Items not required for the current year	...	...	...	62,500,000
...	2,000,000	...	...	2,000,000		2,000,000	...	...	63,742,959
					Nature				
...	...	12,000,000	...	12,000,000	Grant for the Clayoquot Sound Biosphere Reserve	12,000,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	17,000
...	...	12,000,000	...	12,000,000		12,000,000	...	...	17,000
					Weather and environmental predictions				
...	850,000	(482,666)	...	367,334	Grants to support environmental research and development	367,333	1	...	378,400
...	...	...	...	...	Items not required for the current year	...	...	...	60,017,000
...	850,000	(482,666)	...	367,334		367,333	1	...	60,395,400
					Management, administration and policy				
...	...	...	...	...	Items not required for the current year	...	...	...	200,000
...	2,850,000	11,517,334	...	14,367,334	**Total—Grants**	14,367,333	1	...	124,355,359
					Contributions				
					Clean environment				
...	1,097,000	376,110	46,694	1,519,804	Contributions to support environmental research and development	1,519,804	...	...	1,572,922
...	150,000	425,550	78,212	653,762	Contributions to increase awareness and understanding of environmental and sustainable development issues	653,762	...	...	665,500
...	2,078,000	257,633	(60,490)	2,275,143	Contributions to support Canada's International Commitments	2,275,143	...	...	2,148,091
...	2,522,000	...	(795,425)	1,726,575	EcoAction 2000—Community Funding Initiative	1,456,808	269,767	...	1,286,143
...	4,200,000	...	(837,000)	3,363,000	Contribution for Canada's share of the Commission of Environmental Co-operation (CEC) Budget	3,363,000	...	...	4,391,717
...	10,500,000	(4,567,261)	806,500	6,739,239	Climate Change Action Fund (CCAF)	6,739,239	...	...	6,278,186
...	11,286,000	(7,013,603)	(760,987)	3,511,410	Contributions for the environmental clean-up of the Sydney tar ponds and coke ovens sites in the Muggah Creek watershed	3,511,410	...	...	1,007,797

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	...	...	9,000	9,000	Contribution under minister authority	9,000	...	...	14,500
...	...	42,716	85,000	127,716	Contributions to support environmental and sustainable development projects	127,716	...	...	23,470
...	...	95,732	182,668	278,400	EcoAction 2000—Public Engagement Initiative	238,102	40,298	...	155,994
...	...	...	...	...	Items not required for the current year	...	...	...	802,088
...	31,833,000	(10,383,123)	(1,245,828)	20,204,049		19,893,984	310,065	...	18,346,408
					Nature				
...	640,000	607,739	(68,000)	1,179,739	Contributions to support environmental research and development	1,179,739	...	...	1,100,500
...	7,517,494	6,335,494	93,692	13,946,680	Contributions to support environmental and sustainable development projects	13,909,753	36,927	...	7,582,056
...	1,133,000	342,000	(324,340)	1,150,660	Contributions to increase awareness and understanding of environmental and sustainable development issues	1,150,660	...	...	890,619
...	962,300	12,787	(47,974)	927,113	Contributions to support Canada's International Commitments	921,870	5,243	...	1,241,478
...	2,522,000	14,694	564,618	3,101,312	EcoAction 2000—Community Funding Initiative	3,101,312	...	...	3,658,067
...	2,200,000	...	...	2,200,000	Contribution to the Wildlife Habitat Canada Foundation	1,885,793	314,207	...	2,164,003
...	...	...	4,000	4,000	Climate Change Action Fund (CCAF)	4,000	...	...	...
...	...	129,000	...	129,000	Contribution under minister authority	129,000	...	...	264,170
...	...	...	70,500	70,500	EcoAction 2000—Public Engagement Initiative	30,908	39,592	...	42,500
...	14,974,794	7,441,714	292,496	22,709,004		22,313,035	395,969	...	16,943,393
					Weather and environmental predictions				
...	2,500,000	503,700	(44)	3,003,656	Contributions to support environmental research and development	2,993,700	9,956	...	2,596,200
...	17,000	39,000	238,400	294,400	Contributions to increase awareness and understanding of environmental and sustainable development issues	294,400	...	...	252,000
...	1,693,000	(254,078)	(950,000)	488,922	Contributions to support Canada's International Commitments	488,336	586	...	2,838,580
...	200,000	...	...	200,000	Contribution to the Province of Quebec—Hydrometric Agreement	200,000	...	...	200,000
...	...	...	30,000	30,000	Climate Change Action Fund (CCAF)	30,000	...	...	...
...	...	6,000	...	6,000	Contribution under minister authority	6,000	...	...	18,000
...	4,410,000	294,622	(681,644)	4,022,978		4,012,436	10,542	...	5,904,780

					Management, administration and policy				
...	800,000	14,500	648,825	1,463,325	Contributions to increase awareness and understanding of environmental and sustainable development issues	1,463,325	...	...	759,000
...	162,000	33,100	119,878	314,978	Contributions to support Canada's International Commitments	314,784	194	...	455,194
...	50,000	...	20,301	70,301	EcoAction 2000—Public Engagement Initiative	70,301	...	...	433,234
...	752,000	...	(266,878)	485,122	Contribution to the Canadian Council of Ministers of the Environment in an amount equal to one-third of its operating budget	485,122	...	...	481,185
...	...	...	1,112,250	1,112,250	Contribution for Canada's share of the Commission of Environmental Co-operation (CEC) Budget	1,112,250	...	...	...
...	...	1,000	...	1,000	Contribution under minister authority	1,000	...	...	3,500
...	...	10,000	600	10,600	Contributions to support environmental research and development	10,600	...	...	15,000
...	...	107,504	...	107,504	Contributions to support environmental and sustainable development projects	107,495	9	...	69,320
...	...	...	...	...	Items not required for the current year	...	...	...	21,518
...	1,764,000	166,104	1,634,976	3,565,080		3,564,877	203	...	2,237,951
...	**52,981,794**	**(2,480,683)**	...	**50,501,111**	**Total—Contributions**	**49,784,332**	**716,779**	...	**43,432,532**
					Departmental Summary by Business Line				
...	33,833,000	(10,383,123)	(1,245,828)	22,204,049	Clean environment	21,893,984	310,065	...	82,089,367
...	14,974,794	19,441,714	292,496	34,709,004	Nature	34,313,035	395,969	...	16,960,393
...	5,260,000	(188,044)	(681,644)	4,390,312	Weather and environmental predictions	4,379,769	10,543	...	66,300,180
...	1,764,000	166,104	1,634,976	3,565,080	Management, administration and policy	3,564,877	203	...	2,437,951
...	**55,831,794**	**9,036,651**	...	**64,868,445**	**Total Department**	**64,151,665**	**716,780**	...	**167,787,891**
					Canadian Environmental Assessment Agency				
					Contributions				
...	95,000	...	9,056	104,056	Contribution to the Province of Quebec—James Bay and Northern Quebec Agreement	104,056	...	...	101,000
...	...	...	42,781	42,781	Contributions to assist public participation in environmental assessment reviews	42,781	...	...	48,193
...	...	...	324,212	324,212	Contribution to support the research, development and promotion of environmental assessment	324,212	...	...	305,759
...	**95,000**	...	**376,049**	**471,049**	**Total Program**	**471,049**	...	...	**454,952**
...	**55,926,794**	**9,036,651**	**376,049**	**65,339,494**	**Total Ministry**	**64,622,714**	**716,780**	...	**168,242,843**

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Clean environment			
Revenues received from other government departments:			
Products			
Data extracts	...	...	6,595
Publications	13,827	13,827	365
Products	6,535	6,535	110,142
Realty	6,667	6,667	3,333
Services			
Research and analysis	3,835,227	5,028,613	3,187,175
Consulting services	69,916	69,916	1,384
Training	135,019	135,019	88,602
Regulatory services	140,161	140,161	25,980
External revenues:			
Products			
Data extracts	6,903	6,903	17,587
Publications	55,510	55,510	56,008
Products	50,114	50,114	66,131
Realty	110,485	110,485	79,846
Services			
Research and analysis	1,772,847	1,772,847	1,153,689
Consulting services	222,859	222,859	325,744
Training	120,165	120,165	83,675
Miscellaneous	2,400	2,400	3,000
Regulatory services	780,365	780,365	410,462
	7,329,000	8,522,386	5,619,718
Nature			
Revenues received from other government departments:			
Products			
Data extracts	...	...	305
Publications	...	...	120
Products	730	730	788
Realty	102,717	102,717	102,727
Services			
Research and analysis	2,392,022	2,806,839	1,737,175
Telecommunications	12,000	12,000	...
Consulting services	254,943	254,943	61,000
Training	336,544	336,544	60,000
Environmental assessment	...	...	30
External revenues:			
Products			
Data extracts	1,439	1,439	152
Publications	12,569	12,569	25,059
Products	43,599	43,599	29,708
Realty	379,528	379,528	512,176
Services			
Research and analysis	2,816,793	2,816,793	2,338,564
Hydrometric	157,873	157,873	69,737
Telecommunications	...	...	63,935
Consulting services	5,400	5,400	5,800
Training	4,000	4,000	22,771
Wildlife studies and surveys	159,609	159,609	102,725
Miscellaneous	...	...	316
Regulatory services	216,234	216,234	270,756
	6,896,000	7,310,817	5,403,844
Weather and environmental predictions			
Revenues received from other government departments:			
Products			
Data extracts	1,846,811	1,846,811	1,574,018
Publications	128,515	128,515	8,649
Products	16,440,385	16,440,385	12,688,900
Realty	30,404	30,404	36,786
Services			
Research and analysis	2,567,534	2,567,534	2,797,124
Telecommunications	173,157	173,157	139,433
Consulting services	1,435,913	1,435,913	1,175,109
Training	527,004	527,004	3,613,900
Environmental assessment	588	588	493,094
Miscellaneous	320,700	320,700	499,500
Regulatory services	...	...	14
External revenues:			
Products			
Data extracts	4,569,876	4,569,876	3,912,312
Publications	537,059	537,059	489,290
Products	28,439,478	24,688,114	24,459,523
Sponsorship and advertising	97,916	97,916	179,939
Realty	303,672	303,672	1,124,944
Services			
Research and analysis	613,356	613,356	572,038
Hydrometric	3,517,020	3,517,020	4,180,064

Details of Respendable Amounts—*Concluded*

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Telecommunications	2,031,332	2,031,332	1,760,561
Consulting services	552,885	552,885	419,436
Training	118,461	118,461	163,720
Wildlife studies and surveys	...	...	629
Environmental assessment	70,934	70,934	298,191
Miscellaneous	...	...	6,339
	64,323,000	60,571,636	60,593,513
Management, administration and policy			
Revenues received from other government departments:			
Products			
Products	...	...	1,985
Realty	...	152,606	500,000
Services			
Research and analysis	...	139,860	93,751
Telecommunications	505,000	518,000	33,000
Training	...	28,800	...
External revenues:			
Products			
Data extracts	...	19	...
Publications	...	...	55
Products	...	...	8,784
Realty	...	31,001	9,173
Services			
Research and analysis	...	...	86,184
Telecommunications	...	...	806
Training	...	1,100	...
	505,000	871,386	733,738
Total Department—Budgetary	**79,053,000**	**77,276,225**	**72,350,813**
Canadian Environmental Assessment Agency			
Cost recovery from other government departments for:			
Training, information and publications	90,000	67,663	108,950
External revenues for:			
Training, information and publications	60,000	113,999	80,645
Environmental assessment services	3,441,000	28,134	154,408
Total Program—Budgetary	**3,591,000**	**209,796**	**344,003**
Total Ministry—Budgetary	**82,644,000**	**77,486,021**	**72,694,816**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	3,115,966	3,076,405
Total tax revenues	**3,115,966**	**3,076,405**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of transfer payments	98,047	50,368
Reimbursement of operating and maintenance expenditures	389,811	251,774
Reimbursement of capital expenditures	19,337	...
Sundries	5,337	264
Adjustments to previous year revenues	98,441	907,241
Adjustments to prior year's payables	326,835	46,059
	937,808	1,255,706
Sales of goods and services—		
Rights and privileges—		
Taxidermist and aviculture licences	25,396	24,708
Bird hunting permits	3,742,173	4,336,789
Other services	186,480	37,488
	3,954,049	*4,398,985*
Other fees and charges—		
Hydrometric recoveries	513,869	442,100
Other water related recoveries	3,359,388	2,965,037
	3,873,257	*3,407,137*
	7,827,306	7,806,122
Proceeds from the disposal of surplus Crown assets	223,260	194,747
Miscellaneous non-tax revenues	1,980,308	1,381,183
Total non-tax revenues	**10,968,682**	**10,637,758**
Total Department	**14,084,648**	**13,714,163**
Canadian Environmental Assessment Agency		
Tax revenues—		
Goods and services tax	9,004	5,167
Total tax revenues	**9,004**	**5,167**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	18,589	10,954
Adjustments to prior year's payables	43,066	26
	61,655	10,980
Proceeds from the disposal of surplus Crown assets	186	70
Miscellaneous non-tax revenues	25	14,870
Total non-tax revenues	**61,866**	**25,920**
Total Program	**70,570**	**31,087**
Ministry Summary		
Tax revenues—		
Goods and services tax	3,124,970	3,081,572
Total tax revenues	3,124,970	3,081,572
Non-tax revenues—		
Refunds of previous years' expenditures	999,463	1,266,686
Sales of goods and services	7,827,306	7,806,122
Proceeds from the disposal of surplus Crown assets	223,446	194,817
Miscellaneous non-tax revenues	1,980,333	1,396,053
Total non-tax revenues	11,030,548	10,663,678
Total Ministry	**14,155,518**	**13,745,250**

SECTION 7

2000-2001

PUBLIC ACCOUNTS OF CANADA

Finance

Department

Auditor General

Canada Deposit Insurance Corporation

Canadian International Trade Tribunal

Financial Transactions and Reports Analysis Centre of Canada

Office of the Superintendent of Financial Institutions

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Department

Economic, Social and Financial Policies Program

Objective

Appropriate policies and sound advice with respect to economic, social and financial conditions and to the government's agenda; responsible administration of international financial obligations and subscriptions; economical financing of domestic coinage costs; responsible financing of special projects; effective and efficient corporate administration.

Business Line Description

Policies and advice

Appropriate policies and sound advice with respect to economic, social and financial conditions and to the government's agenda;

- Economic and fiscal policy: the domestic and international economic and financial outlook, the government's overall fiscal framework, expenditure plan and resource allocation and the government's overall economic policy framework;
- International trade and finance: with specific reference to import tariffs and trade remedies, foreign direct investment and economic cooperation, defence policies and expenditures, international development assistance and international financial relations;
- The development and evaluation of federal taxation policies and legislation with respect to income, sales and excise taxes;
- Financial sector policy: government borrowing and debt management, legislation governing federally regulated financial institutions, and financial, investment and borrowing issues relating to Crown corporations, departments and agencies, and government pension plans investment policies;
- Federal-provincial relations and social policy: federal-provincial fiscal and economic relations and Canadian social policies and programs; and
- Economic development and corporate finance: the economic, fiscal and financial implications of the government's micro-economic policies and programs, including loans, investments and guarantees of the Crown; proposals for assistance to major projects or corporate restructuring initiatives advanced by the private sector; and, the management and, as appropriate, the privatization of Crown corporations and other corporate holdings and the commercialization/privatization of government services.

International financial organizations

Responsible administration of international financial obligations and subscriptions.

Domestic coinage

Payment of the production and distribution costs for domestic circulating coinage.

Corporate administration

Appropriate departmental management; strategic communications advice; suitable public affairs support; sound legal advice; and effective and efficient financial, human resources, information technology, security and administrative systems and expertise.

Public Debt Program

Objective

To statutory funding of interest and service costs of the public debt and the issuing costs of new borrowings, if required.

Business Line Description

Interest and other costs

Manages the government's borrowing program.

Canada investment and savings

As a special operating agency within the department of Finance, develops and markets retail debt instruments such as Canada Savings Bonds and the Canada Premium Bonds directly to Canadians, through employers and in cooperation with the financial institutions.

Federal-Provincial Transfers Program

Objective

Transfer payments pursuant to statutes with respect to Canada health and social transfer, equalization and other transfers, and pursuant to agreements with respect to territorial formula financing.

Business Line Description

Transfer payments

- Canada health and social transfer: payments to provinces are made according to legislation, and include both cash and tax transfers;
- Fiscal equalization: payments to provinces are made according to precise formulas embodied in legislation and regulations;
- Territorial formula financing: payments to territorial governments are made according to formulas embodied in federal-territorial agreements;
- Other transfer payments: funds are provided to, or recovered from, provincial governments under various statutory authorities.

Auditor General

Objective

To provide audit and other appropriate information for use by the House of Commons in its scrutiny of government programs, financial activities and environmental and sustainable development matters.

Business Line Description

Legislative auditing

The activities of the Office of the Auditor General consist of the audit of the Accounts of Canada, certain Crown corporations and other entities, and the monitoring of environmental and sustainable development matters to meet legislative reporting requirements, pursuant to the *Auditor General Act*. The Auditor General provides audit opinions on the financial statements of the Government of Canada and on certain Crown corporations and other entities, and brings to the attention of the House of Commons anything that the Auditor General considers to be significant. The commissioner of the environment and sustainable development reports annually, on behalf of the Auditor General and to the attention of the House of Commons, anything considered significant in relation to environmental and other aspects of sustainable development.

Canada Deposit Insurance Corporation

Objective

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

Canadian International Trade Tribunal

Objective

In an economically and legally sound manner, to conduct investigations and inquiries and to make findings and, as directed, recommendations on matters affecting Canada's commerce and international trade, and to decide on taxpayers' appeals from government customs and excise tax assessments and determinations.

Business Line Description

Canadian International Trade Tribunal

The conduct of research and investigation, the receipt of evidence and the holding of public hearings so as to make adjudications, findings, determinations or recommendations in response to:

- inquiries under the *Special Import Measures Act (SIMA)* into whether or not the dumping and/or subsidizing found by the Department of Canada Customs and Revenue Agency causes material injury to a domestic industry;
- investigations under the *Canadian International Trade Tribunal Act* (*CITT Act*) of complaints, by Canadian producers of goods, of serious injury caused by imports;
- appeals from decisions made by the Minister or Deputy Minister of National Revenue under the *Customs Act*, the *Excise Tax Act* and *SIMA*, including new appeals under the *Customs Act* as a result of the Tribunal's new jurisdiction under the *North American Free Trade Agreement Implementation Act*;
- requests from domestic producers for tariff relief on imported textile inputs for production;
- complaints from potential suppliers concerning any aspect of the procurement process under the North American Free Trade Agreement (NAFTA), the Agreement on Internal Trade (AIT) and the World Trade Organization (WTO) Agreement on Government Procurement;
- references under the *CITT Act* by the Governor in Council on any economic, trade or commercial matters, including injury to Canadian producers of goods and services, or by the Minister of Finance on any tariff-related matter; and
- issues under other acts of Parliament or related regulations including public interest considerations, reviews and requests for importer rulings under *SIMA*.

Financial Transactions and Reports Analysis Centre of Canada

Objective

The Financial Transactions and Reports Analysis Centre of Canada was established as an independent agency with a mandate to collect, analyse, assess and disclose information in order to assist in the detection, prevention and deterrence of money laundering. The Centre's mandate includes ensuring compliance with the record keeping and reporting requirements set out in the Proceeds of Crime (Money Laundering) Act and Regulations and enhancing awareness and understanding of matters related to money laundering. The Centre's mandate also requires it to ensure that personal information under its control is protected from unauthorized disclosure.

Business Line Descriptions

Detection and deterrence of laundering of proceeds of crime

- Establish a state of the art information technology facility to receive and analyse transaction reports;
- After analysis, and where appropriate, disclose designated information to law enforcement agencies to assist in the investigation or prosecution of money laundering offences;
- Communicate with reporting entities about their obligations, and monitor compliance with the Act;
- Develop guidelines to assist reporting entities to identify suspicious transactions;
- Liaise and meet national, foreign and international organisations to exchange information on emerging trends;
- Enter into agreements with institutions and agencies of foreign states that have powers and duties similar to those of the Centre to exchange information that would be relevant to the investigation or prosecution of money laundering offences;
- Plan and implement a communication strategy to enhance awareness and understanding of matters related to money laundering.

Office of the Superintendent of Financial Institutions

Objective

To maintain public confidence in the Canadian financial services system through development and administration of a supervisory framework which seeks to ensure that federally regulated financial institutions and pension plans are able to meet their obligations as they fall due; and to provide actuarial services and advice to the Government with respect to programs in operation or under development.

Business Line Description

Financial institutions supervision and actuarial services

The regulation of financial institutions and employer sponsored pension plans under federal jurisdiction as well as the provision of actuarial services to other government departments.

Source of authorities							Disposition of authorities			
	As shown in									
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Economic, Social and Financial Policies Program				
...	75,022,000	...	...	75,022,000	1	Operating expenditures				
...	...	...	17,324,715	17,324,715		Governor General's special warrants				
...	...	...	70,000	70,000		Transfer from: TB Vote 10 (1)				
...	...	...	1,416,000	1,416,000		TB Vote 15 (1)				
...	...	...	(12,500,000)	(12,500,000)		Transfer to Vote 5				
...	75,022,000	...	6,310,715	81,332,715		Total—Vote 1	77,086,841	4,245,874	...	70,553,693
...	330,000,000	...	...	330,000,000	5	Grants and contributions				
...	...	2,500,000	...	2,500,000	5a	Transfer of $12,500,000 from Finance Vote 1				
...	...	...	12,500,000	12,500,000		Transfer from Vote 1				
...	330,000,000	2,500,000	12,500,000	345,000,000		Total—Vote 5	194,371,832	150,628,168	...	399,660,046
...	51,658	...	(61)	51,597	(S)	Minister of Finance—Salary and motor car allowance	51,597	...	...	50,716
...	365,726,000	...	...	365,726,000	(S)	Payments (encashment of notes) to International Development Association (*Bretton Woods and Related Agreements Act* and previous years' Appropriation Acts)	365,726,000	...	...	349,409,000
...	48,200,000	33,200,000	(81,400,000)	...	(S)	Payments to International Monetary Fund's Poverty Reduction and Growth Facility in accordance with the *Bretton Woods and Related Agreements Act*, subsection 8.1(2). Limit is 225,000,000 SDR				
188,191,972	...	...	...	188,191,972		Unused authority of 96,402,414 SDR at beginning of year (converted to Cdn $ at that time)				
...	...	...	2,762,437	2,762,437		Exchange valuation adjustment to the unused authority at year end				
188,191,972	48,200,000	33,200,000	(78,637,563)	190,954,409		Total	79,469,936	...	111,484,473	...
...	8,192,000	...	1,001,000	9,193,000	(S)	Contributions to employee benefit plans	9,193,000	...	...	9,858,000
...	48,000,000	47,700,000	14,445,350	110,145,350	(S)	Purchase of domestic coinage	110,145,350	...	...	105,886,502
68,572,283	...	...	...	68,572,283	(S)	Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank pursuant to the *Financial Institutions Depositors Compensation Act*	452	...	68,571,831	17,587
...	...	...	1,425,902	1,425,902	(S)	Payment of liabilities previously transferred to revenues	1,425,902	...	...	606,702
...	...	...	16,244,117	16,244,117	(S)	Refunds of amounts credited to revenues in previous years	16,244,117	...	...	85,278

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
25,000	...	...	29,178	54,178	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	29,178	25,000	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	155,413,491
256,789,255	875,191,658	83,400,000	(26,681,362)	1,188,699,551		Total budgetary	853,715,027	154,903,220	180,081,304	1,091,541,115
2,000,000	...	...	...	2,000,000	(S)	(L) Payment to the Canadian Commercial Bank pursuant to the *Canadian Commercial Bank Financial Assistance Act*. Limit $75,000,000 (Gross)	...	...	2,000,000	...
...	...	6,451,542	334,921	6,786,463	(S)	(L) Payment to the Multilateral Investment Guarantee Agency in the amount not exceeding US $4,315,990 notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $6,451,542 on January 8, 2001, pursuant to section 8(1) of the *Bretton Woods and Related Agreements Act* for supplementary subscriptions of shares—Capital subscriptions (Gross)	6,786,463	...	...	...
						International Development Association				
...	1	...	202,333,333	202,333,334	L10	Issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $202,334,000 to the International Development Association in accordance with the *Bretton Woods and Related Agreements Act* (Gross)	202,333,333	1	...	202,333,334
						European Bank for Reconstruction and Development (EBRD)				
...	8,540,597	...	(1,425,862)	7,114,735	(S)	(L) Issuance of demand notes in the amount not exceeding US $5,829,760 notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $8,540,597 on February 15, 2000, pursuant to section 6(2) of the *European Bank for Reconstruction and Development Agreement Act* to the European Bank for Reconstruction and Development for supplementary subscriptions of shares (Gross)	7,114,735	...	...	7,260,479
...	13,522,000	...	(2,849,898)	10,672,102	(S)	(L) Issuance of demand notes in the amount not exceeding US $1,457,440 notwithstanding that the payment may exceed the equivalent in Canadien dollars estimated at $2,135,149 on February 15, 2000, pursuant to section 6(2) of the *European Bank for Reconstruction and Development Agreement Act* to the European Bank for Reconstruction and Development for supplementary subscriptions of shares and capital subscriptions (Gross)	10,672,102	...	...	...

...	...	...	6,424,686	6,424,686	(S)	(L) Payment to the European Bank for Reconstruction and Development for supplementary subscription of shares pursuant to section 6(3) of the *European Bank for Reconstruction and Development Agreement Act* (Gross)	6,424,686	...	...	4,270,298
						International Monetary Fund—Poverty Reduction and Growth Facility				
...	440,000,000	...	(440,000,000)	...	(S)	(L) Issuance of loans to International Monetary Fund's Poverty Reduction and Growth Facility in accordance with the *Bretton Woods and Related Agreements Act*, subsection 8.1(1). Limit 700,000,000 SDR (Gross)				
468,425,957	...	...	...	468,425,957		Unused authority of 239,953,875 SDR at beginning of year (converted to Cdn $ at that time)				
...	...	...	6,439,561	6,439,561		Exchange valuation adjustment to the unused authority at year end				
468,425,957	440,000,000	...	(433,560,439)	474,865,518		Total	113,533,260	...	361,332,258	78,679,334
						Petro-Canada Limited				
27,228,147	...	...	...	27,228,147	(S)	(L) Advances for loans to, or purchase of preferred shares in, Petro-Canada Limited pursuant to the *Petro-Canada Limited Act*, section 22. Limit $1,000,000,000 (Gross)	...	...	27,228,147	...
1,573,645,679	...	...	...	1,573,645,679	(S)	(L) Subscriptions for common shares of Petro-Canada Limited pursuant to the *Petro-Canada Limited Act*, section 5. Limit $4,900,000,000 (Gross)	...	...	1,573,645,679	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	50,816,775
2,071,299,783	462,062,598	6,451,542	(228,743,259)	2,311,070,664		Total non-budgetary	346,864,579	1	1,964,206,084	343,360,220
						Total Program—				
256,789,255	**875,191,658**	**83,400,000**	**(26,681,362)**	**1,188,699,551**		**Budgetary**	**853,715,027**	**154,903,220**	**180,081,304**	**1,091,541,115**
2,071,299,783	**462,062,598**	**6,451,542**	**(228,743,259)**	**2,311,070,664**		**Non-budgetary**	**346,864,579**	**1**	**1,964,206,084**	**343,360,220**
						Public Debt Program				
...	42,000,000,000	200,000,000	4,248,287,349	46,448,287,349	(S)	Interest and other costs (*Financial Administration Act*)	46,448,287,349	...	...	45,310,326,422
...	**42,000,000,000**	**200,000,000**	**4,248,287,349**	**46,448,287,349**		**Total Program—Budgetary**	**46,448,287,349**	**...**	**...**	**45,310,326,422**
						Federal-Provincial Transfers Program				
...	1,479,000,000	...	...	1,479,000,000	15	Transfer payments to the territorial governments				
...	...	...	10,000,000	10,000,000		Governor General's special warrants				
...	1,479,000,000	...	10,000,000	1,489,000,000		Total—Vote 15	1,492,100,647	(3,100,647)	...	1,401,707,359
...	30,000,000	...	74,843	30,074,843	(S)	Statutory subsidies (Constitution Acts, 1867-1982, and other statutory authorities)	30,074,843	...	...	30,075,203
...	9,522,000,000	1,154,000,000	275,205,000	10,951,205,000	(S)	Fiscal equalization (Part I—*Federal-Provincial Fiscal Arrangements Act*)	10,951,205,000	...	...	9,898,922,000
...	13,500,000,000	...	...	13,500,000,000	(S)	Canada health and social transfer (Part V—*Federal-Provincial Fiscal Arrangements Act*)	13,500,000,000	...	...	12,391,537,000
...	(543,000,000)	(2,000,000)	(3,615,154)	(548,615,154)	(S)	Youth allowances recovery (*Federal-Provincial Fiscal Revision Act, 1964*)	(548,615,154)	...	...	(532,882,443)

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	(2,466,000,000)	(11,000,000)	17,505,000	(2,459,495,000)	(S)	Alternative payments for standing programs (Part VI—*Federal-Provincial Fiscal Arrangements Act)*	(2,459,495,000)	...	...	(2,425,343,000)
...	...	2,500,000,000	...	2,500,000,000	(S)	Payment to the Canada Health and Social Transfer Supplement Trust for Health Care (*Budget Implementation Act, 2000*)	2,500,000,000	...	...	3,500,000,000
...	...	1,000,000,000	...	1.000,000,000	(S)	Payment to a trust to provide funding to provinces for purchase and installation of medical diagnostic and treatment equipment under the *Canada Health Care, Early Childhood Development and Other Social Services Funding Act*	1,000,000,000	...	...	...
...	...	500,000,000	...	500,000,000	(S)	Payment to a corporation for the purpose of defining standards to ensure compatibility of health information networks under the *Canada Health Care, Early Childhood Development and Other Social Services Funding Act*	500,000,000	...	...	...
...	21,522,000,000	5,141,000,000	299,169,689	26,962,169,689		**Total Program—Budgetary**	26,965,270,336	(3,100,647)	...	24,264,016,119
						Total Department—				
256,789,255	64,397,191,658	5,424,400,000	4,520,775,676	74,599,156,589		**Budgetary**	74,267,272,712	151,802,573	180,081,304	70,665,883,656
2,071,299,783	462,062,598	6,451,542	(228,743,259)	2,311,070,664		**Non-budgetary**	346,864,579	1	1,964,206,084	343,360,220
						Auditor General				
...	47,328,100	...	...	47,328,100	20	Program expenditures				
...	...	850,000	...	850,000	20a	Program expenditures				
...	...	...	2,679,225	2,679,225		Governor General's special warrants				
...	...	...	1,703,000	1,703,000		Transfer fromTB Vote 15 [(1)]				
...	47,328,100	850,000	4,382,225	52,560,325		Total—Vote 20	51,071,673	1,488,652	...	49,191,339
...	211,900	...	...	211,900	25	Salary of the Auditor General				
...	...	...	1,400	1,400		Governor General's special warrants				
...	211,900	...	1,400	213,300		Total—Vote 25	212,581	719	...	212,810
...	6,494,000	...	794,000	7,288,000	(S)	Contributions to employee benefit plans	7,288,000	...	...	7,506,000
...	...	...	4,170	4,170	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,170	...	...	4,303
...	54,034,000	850,000	5,181,795	60,065,795		**Total Program—Budgetary**	58,576,424	1,489,371	...	56,914,452

						Canada Deposit Insurance Corporation				
6,000,000,000	...	...	...	6,000,000,000	(S)	(L) Loans pursuant to the *Canada Deposit Insurance Corporation Act*, subsection 10.1. Limit $6,000,000,000 (Net)	...	...	6,000,000,000	...
6,000,000,000	**...**	**...**	**...**	**6,000,000,000**		**Total Program—Non-budgetary**	**...**	**...**	**6,000,000,000**	**...**
						Canadian International Trade Tribunal				
...	7,438,000	...	...	7,438,000	30	Program expenditures				
...	...	288,000	...	288,000	30a	Program expenditures				
...	...	...	15,000	15,000		Transfer from: TB Vote 10 [1]				
...	...	...	296,000	296,000		TB Vote 15 [1]				
...	7,438,000	288,000	311,000	8,037,000		Total—Vote 30	7,458,839	578,161	...	7,353,072
...	1,169,000	...	143,000	1,312,000	(S)	Contributions to employee benefit plans	1,312,000	...	...	1,354,000
...	...	...	406	406	(S)	Spending of proceeds from the disposal of surplus Crown assets	406	...	...	...
...	**8,607,000**	**288,000**	**454,406**	**9,349,406**		**Total Program—Budgetary**	**8,771,245**	**578,161**	**...**	**8,707,072**
						Financial Transactions and Reports Analysis Centre of Canada				
...	...	17,177,600	...	17,177,600	34a	Program expenditures	16,664,175	513,425	...	...
...	**...**	**17,177,600**	**...**	**17,177,600**		**Total Program—Budgetary**	**16,664,175**	**513,425**	**...**	**...**
						Office of the Superintendent of Financial Institutions				
...	1,660,000	...	...	1,660,000	35	Program expenditures				
...	...	513,106	...	513,106	35a	Program expenditures				
...	...	...	15,000	15,000		Transfer from: TB Vote 5 [1]				
...	...	...	5,000	5,000		TB Vote 10 [1]				
...	1,660,000	513,106	20,000	2,193,106		Total—Vote 35	2,193,106	...	...	1,597,623
65,679,498	...	...	...	65,679,498	(S)	Payments to defray the expenses arising out of the operations of the Office pursuant to sections 16 and 17 of the *Office of the Superintendent of Financial Institutions Act* Total authorized limit shall not, without Treasury Board approval, at any time exceed by more than $40,000,000 the total of the assessments and revenues received and authorized by the Act to be spent	(11,734,240)	...	77,413,738	6,328,893
1,312	...	...	222	1,534	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	1,312	222	...
65,680,810	**1,660,000**	**513,106**	**20,222**	**67,874,138**		**Total Program—Budgetary**	**(9,541,134)**	**1,312**	**77,413,960**	**7,926,516**
						Total Ministry—				
322,470,065	**64,461,492,658**	**5,443,228,706**	**4,526,432,099**	**74,753,623,528**		**Budgetary**	**74,341,743,422**	**154,384,842**	**257,495,264**	**70,739,431,696**
8,071,299,783	**462,062,598**	**6,451,542**	**(228,743,259)**	**8,311,070,664**		**Non-budgetary**	**346,864,579**	**1**	**7,964,206,084**	**343,360,220**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Economic, Social and Financial Policies Program												
Policies and advice	54,649,399	51,904,757	...	871,541	...	...	328,578	328,578	...	...	54,320,821	52,447,720
International financial organizations—												
Budgetary	...	...	...	...	901,680,409	639,567,768	...	...	...	...	901,680,409	639,567,768
Non-budgetary	...	...	...	...	...	...	...	...	708,196,838	346,864,579	708,196,838	346,864,579
Domestic coinage	110,145,350	110,145,350	...	...	...	...	...	...	...	...	110,145,350	110,145,350
Corporate administration	61,996,370	53,222,103	...	6,347,316	...	...	8,015,682	8,015,682	...	...	53,980,688	51,553,737
Special projects—												
Budgetary	68,572,283	452	...	...	...	...	...	...	...	...	68,572,283	452
Non-budgetary	...	...	...	...	...	...	...	...	1,602,873,826	...	1,602,873,826	...
Sub-total—												
Budgetary	295,363,402	215,272,662	...	7,218,857	901,680,409	639,567,768	8,344,260	8,344,260	...	...	1,188,699,551	853,715,027
Non-budgetary	...	...	...	...	...	...	...	...	2,311,070,664	346,864,579	2,311,070,664	346,864,579
Revenues netted against expenditures	(8,344,260)	(8,344,260)	...	...	...	...	(8,344,260)	(8,344,260)	...	...	...	...
Total Program—												
Budgetary	**287,019,142**	**206,928,402**	**...**	**7,218,857**	**901,680,409**	**639,567,768**	**...**	**...**	**...**	**...**	**1,188,699,551**	**853,715,027**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**2,311,070,664**	**346,864,579**	**2,311,070,664**	**346,864,579**
Public Debt Program												
Interest and other costs	46,311,297,517	46,311,297,517	...	...	...	...	...	...	...	...	46,311,297,517	46,311,297,517
Canada investment and savings	136,989,832	136,966,233	...	23,599	...	...	...	...	...	...	136,989,832	136,989,832
Total Program—Budgetary	**46,448,287,349**	**46,448,263,750**	**...**	**23,599**	**...**	**...**	**...**	**...**	**...**	**...**	**46,448,287,349**	**46,448,287,349**
Federal-Provincial Transfers Program												
Transfer payments	...	...	...	...	26,962,169,689	26,965,270,336	...	...	...	...	26,962,169,689	26,965,270,336
Total Program—Budgetary	**...**	**...**	**...**	**...**	**26,962,169,689**	**26,965,270,336**	**...**	**...**	**...**	**...**	**26,962,169,689**	**26,965,270,336**
Total Department—												
Budgetary	**46,735,306,491**	**46,655,192,152**	**...**	**7,242,456**	**27,863,850,098**	**27,604,838,104**	**...**	**...**	**...**	**...**	**74,599,156,589**	**74,267,272,712**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**2,311,070,664**	**346,864,579**	**2,311,070,664**	**346,864,579**
Auditor General												
Legislative auditing	59,685,795	58,198,914	...	...	380,000	377,510	...	...	...	...	60,065,795	58,576,424
Total Program—Budgetary	**59,685,795**	**58,198,914**	**...**	**...**	**380,000**	**377,510**	**...**	**...**	**...**	**...**	**60,065,795**	**58,576,424**

Canada Deposit Insurance Corporation—												
Non-budgetary	...	...	...	...	...	...	...	...	**6,000,000,000**	...	**6,000,000,000**	...
Canadian International Trade Tribunal—												
Budgetary	**9,349,406**	**8,771,245**	...	...	...	...	...	...	...	...	**9,349,406**	**8,771,245**
Financial Transactions and Reports Analysis Centre of Canada												
Detection and deterrence of laundering of proceeds of crime	17,177,600	10,428,592	...	6,235,583	...	...	...	...	...	...	17,177,600	16,664,175
Total Program—Budgetary	**17,177,600**	**10,428,592**	...	**6,235,583**	...	...	...	...	...	...	**17,177,600**	**16,664,175**
Office of the Superintendent of Financial Institutions												
Financial institutions supervision and actuarial services	116,587,138	52,364,100	598,000	1,908,735	...	...	49,311,000	63,813,969	...	...	67,874,138	(9,541,134)
Revenues netted against expenditures	(49,311,000)	(63,813,969)	...	...	...	...	(49,311,000)	(63,813,969)	...	...	...	...
Total Program—Budgetary	**67,276,138**	**(11,449,869)**	**598,000**	**1,908,735**	...	...	...	...	...	...	**67,874,138**	**(9,541,134)**
Total Ministry—												
Budgetary	**46,888,795,430**	**46,721,141,034**	**598,000**	**15,386,774**	**27,864,230,098**	**27,605,215,614**	...	...	...	...	**74,753,623,528**	**74,341,743,422**
Non-budgetary	...	...	...	...	...	...	...	...	**8,311,070,664**	**346,864,579**	**8,311,070,664**	**346,864,579**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Economic, Social and Financial Policies Program				
					Grants				
					International financial organizations				
...	160,000,000	...	(5,000,000)	155,000,000	To meet commitments made by Canada under multilateral debt reduction agreements	4,752,655	150,247,345	...	54,653,413
...	...	2,500,000	12,500,000	15,000,000	Grant to the World Bank's Heavily Indebted Poor Countries Trust Fund	15,000,000	...	...	109,000,000
...	...	...	...	...	Items not required for the current year	...	...	...	64,845,962
...	160,000,000	2,500,000	7,500,000	170,000,000	**Total—Grants**	19,752,655	150,247,345	...	228,499,375
					Contributions				
					International financial organizations				
...	170,000,000	...	5,000,000	175,000,000	To meet commitments made by Canada under multilateral debt service reduction agreements	174,619,177	380,823	...	171,160,671
					Other transfer payments				
					International financial organizations				
...	365,726,000	...	...	365,726,000	(S) Encashment of demand notes by the International Development Association in accordance with the *Bretton Woods and Related Agreements Act*	365,726,000	...	...	349,409,000
188,191,972	48,200,000	33,200,000	(78,637,563)	190,954,409	(S) Payments to International Monetary Fund's Poverty Reduction and Growth Facility	79,469,936	...	111,484,473	...
...	...	...	...	...	Items not required for the current year	...	...	...	583,552
188,191,972	413,926,000	33,200,000	(78,637,563)	556,680,409	**Total—Other transfer payments**	445,195,936	...	111,484,473	349,992,552
188,191,972	743,926,000	35,700,000	(66,137,563)	901,680,409	**Total Program**	639,567,768	150,628,168	111,484,473	749,652,598
					Federal-Provincial Transfers Program				
					Other transfer payments				
					Transfer payments				
...	1,479,000,000	...	10,000,000	1,489,000,000	Transfer payments to the territorial governments	1,492,100,647	(3,100,647)	...	1,401,707,359
...	30,000,000	...	74,843	30,074,843	(S) Statutory subsidies	30,074,843	...	...	30,075,203
...	9,522,000,000	1,154,000,000	275,205,000	10,951,205,000	(S) Fiscal equalization	10,951,205,000	...	...	9,898,922,000
...	13,500,000,000	...	...	13,500,000,000	(S) Canada health and social transfer	13,500,000,000	...	...	12,391,537,000
...	...	2,500,000,000	...	2,500,000,000	(S) Payment to the Canada Health and Social Transfer Supplement Trust for Health Care	2,500,000,000	...	...	3,500,000,000
...	...	1,000,000,000	...	1,000,000,000	(S) Medical Equipment Trust	1,000,000,000	...	...	...
...	(543,000,000)	(2,000,000)	(3,615,154)	(548,615,154)	(S) Youth allowances recovery	(548,615,154)	...	...	(532,882,443)

...	(2,466,000,000)	(11,000,000)	17,505,000	(2,459,495,000)	(S) Alternative payments for standing programs	(2,459,495,000)	...	...	(2,425,343,000)
...	...	500,000,000	...	500,000,000	(S) Payment to a corporation for health information and communications technologies	500,000,000	...	...	...
...	21,522,000,000	5,141,000,000	299,169,689	26,962,169,689	**Total Program**	26,965,270,336	(3,100,647)	...	24,264,016,119
188,191,972	22,265,926,000	5,176,700,000	233,032,126	27,863,850,098	**Total Department**	27,604,838,104	147,527,521	111,484,473	25,013,668,717
					Auditor General				
					Contributions				
					Legislative auditing				
...	380,000	...	...	380,000	CCAF-FCVI (formerly Canadian Comprehensive Auditing Foundation)	377,510	2,490	...	376,958
...	380,000	...	...	380,000	**Total Program**	377,510	2,490	...	376,958
188,191,972	22,266,306,000	5,176,700,000	233,032,126	27,864,230,098	**Total Ministry**	27,605,215,614	147,530,011	111,484,473	25,014,045,675

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Economic, Social and Financial Policies Program			
Budgetary (respendable revenues)			
Policies and advice	328,578	328,578	385,635
Corporate administration	8,015,682	8,015,682	5,781,968
Total Department—Budgetary	**8,344,260**	**8,344,260**	**6,167,603**
Office of the Superintendent of Financial Institutions			
Budgetary (respendable revenues)			
Financial institutions supervision and actuarial services			
Assessments on:			
Supervision of financial institutions	44,594,000	54,768,903	42,245,619
Supervision of pension plans	3,500,000	3,765,180	4,131,857
	48,094,000	58,534,083	46,377,476
Service charges	...	3,208,813	...
Services provided to Canada Deposit Insurance Corporation	...	167,747	206,222
Services provided to Canada Pension Plan	1,217,000	992,375	1,180,756
Services provided to Canada Student Loan Program	...	149,759	...
Other revenue	...	761,192	...
Total Program—Budgetary	**49,311,000**	**63,813,969**	**47,764,454**
Total Ministry— Budgetary	**57,655,260**	**72,158,229**	**53,932,057**

Revenues

	Current year	Previous year
	$	$
Department		
Economic, Social and Financial Policies Program		
Tax revenues—		
Goods and services tax	...	11,066
Total tax revenues	...	**11,066**
Non-tax revenues—		
Return on investments—(1)		
Cash and accounts receivable—Cash—		
Chartered banks	26,843,259	23,778,659
Short term deposits	559,206,968	436,123,595
Foreign exchange accounts—		
International reserves held in the Exchange Fund Account— Transfer of profit	2,879,414,376	1,934,670,824
International Monetary Fund—Subscriptions—Transfer of profit	162,093,640	151,918,666
Loans, investments and advances—		
Bank of Canada—Transfer of profit	2,027,241,497	1,766,092,296
Canada Development Investment Corporation— Dividend	5,000,000	...
Petro-Canada Limited—Dividend	19,756,042	17,780,438
Jamaica	1,455,432	2,421,371
Thailand Financial Assistance Loan	42,329,878	33,340,598
United Kingdom—United Kingdom Financial Agreement Act, 1946	557,405	1,464,739
Deferred interest	5,255,389	4,215,862
International Monetary Fund—Poverty Reduction and Growth Facility	39,604,493	53,840,301
Federal-provincial fiscal arrangements	58,944	58,944
Municipal Development and Loan Board	863,208	1,032,929
Ottawa Civil Service Recreational Association	2,973	3,469
Other accounts—		
Canadian Heritage—		
Canadian Heritage Revolving Funds	338,467	310,146
Natural Resources—		
Natural Resources Revolving Funds	26,630	7,768
Public Works and Government Services—		
Consulting and Audit Canada Revolving Fund	282,824	203,000
Government Telecommunications and Informatics Services Revolving Fund	137,300	496,200
Optional Services Revolving Fund	(677,978)	1,543,144

Revenues—*Continued*

	Current year	Previous year
	$	$
Solicitor General—Correctional Service—CORCAN Revolving Fund	...	1,428,400
	5,769,790,747	4,430,731,349
Refunds of previous years' expenditures—		
Refund of salaries, goods and services	58,179	190,020
Refund from the provinces	...	3,121,840
Adjustments to prior year's payables	3,007,541	99,410,554
	3,065,720	102,722,414
Sales of goods and services—		
Other fees and charges—		
Fines, penalties and forfeitures	...	10,303
Fees—Access to information	2,794	3,589
	2,794	*13,892*
Sales of goods and information products—		
Sale of other publications	*47,812*	*65,359*
	50,606	79,251
Domestic coinage	182,219,196	169,924,460
Proceeds from the disposal of surplus Crown assets	29,178	25,470
Net gain on exchange	191,579,676	...
Miscellaneous non-tax revenues—		
Sale of real property to Canada Lands Company Limited	24,862,600	10,066,198
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—Outstanding Imprest Account—		
Cheques	838,290	11,664
Unclaimed cheques	22,352,566	17,121,876
Unclaimed balances received from Bank of Canada in respect of chartered banks	4,444,199	4,397,169
Mortgage interest premium	1,811,403	2,199,883
Other miscellaneous revenues	15,529,292	190,017
	69,838,350	33,986,807
Total non-tax revenues	6,216,573,473	4,737,469,751
Total Program	6,216,573,473	4,737,480,817

	Current year	Previous year
	$	$
Public Debt Program		
Non-tax revenues—		
Miscellaneous non-tax revenues—		
Transfer from matured debt outstanding	6,222,047	4,567,109
Total Program	**6,222,047**	**4,567,109**
Total Department	**6,222,795,520**	**4,742,047,926**
Auditor General		
Tax revenues—		
Goods and services tax	8,645	24,802
Total tax revenues	**8,645**	**24,802**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	17,493	32,750
Adjustments to prior year's payables	52,397	20,525
	69,890	53,275
Sales of goods and services—		
Other fees and charges—		
Auditing services rendered to organizations	727,520	750,240
Proceeds from the disposal of surplus Crown assets	4,170	4,017
Miscellaneous non-tax revenues	8	49,739
Total non-tax revenues	**801,588**	**857,271**
Total Program	**810,233**	**882,073**
Canadian International Trade Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures	...	857
Proceeds from the disposal of surplus Crown assets	406	...
Miscellaneous non-tax revenues	87	577
Total Program	493	1,434
Office of the Superintendent of Financial Institutions		
Tax revenues—		
Goods and services tax	...	821,935
Total tax revenues	...	**821,935**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Non-tax revenues—		
Proceeds from the disposal of surplus Crown assets	222	1,312
Total non-tax revenues	**222**	**1,312**
Total Program	**222**	**823,247**
Ministry Summary		
Tax revenues—		
Goods and services tax	8,645	857,803
Total tax revenues	8,645	857,803
Non-tax revenues—		
Return on investments	5,769,790,747	4,430,731,349
Refunds of previous years' expenditures	3,135,610	102,776,546
Sales of goods and services	778,126	829,491
Domestic coinage	182,219,196	169,924,460
Proceeds from the disposal of surplus Crown assets	33,976	30,799
Net gain on exchange	191,579,676	...
Miscellaneous non-tax revenues	76,060,492	38,604,232
Total non-tax revenues	6,223,597,823	4,742,896,877
Total Ministry	**6,223,606,468**	**4,743,754,680**

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(1) Interest unless otherwise indicated.

SECTION 8

2000-2001

PUBLIC ACCOUNTS OF CANADA

Fisheries and Oceans

Department

Freshwater Fish Marketing Corporation

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Department

Objective

The objective of the program is to undertake policies and programs in support of Canada's economic, ecological and scientific interests in the oceans and inland waters; to provide for the conservation, development and sustained economic utilization of Canada's fisheries resources in marine and inland waters for those who derive their livelihood or benefit from these resources; to provide safe, effective, and environmentally sound marine services responsive to the needs of Canadians in a global economy; and to coordinate the policies and programs of the Government of Canada respecting oceans.

Business Line Description

Marine navigation services

Marine navigation services provides, operates and maintains a system of aids to navigation, provides waterways development and maintenance, and ensures protection of the public right to navigation and protection of the environment.

Marine communications and traffic services

Marine communications and traffic services provides distress and safety communications and coordination, vessel screening to prevent entry of unsafe vessels into Canadian waters, regulation of vessel traffic movements, and management of an integrated system of marine information and public correspondence services. In addition to ensuring safe marine navigation, Marine communications and traffic services (MCTS) supports economic activities by optimizing traffic movements and port efficiency, and by facilitating industry ship/shore communications. All of the functions are derived from a regulatory framework based primarily on the *Canada Shipping Act* and the Safety of Life at Sea Convention.

Icebreaking operations

Icebreaking operations are those activities such as icebreaking escort, channel maintenance, flood control, harbour breakouts, and ice routing and information services for marine traffic navigating through or around ice-covered waters, and for the general public. It also coordinates the movement of cargo for the annual resupply of Northern settlements and military sites using contracted commercial carriers.

Rescue, safety and environmental response

Rescue, safety and environmental response (RSER) is composed of the following major program areas: marine search and rescue (SAR); environmental, response and departmental national emergency preparedness; and the promotion of boating safety to the marine public through prevention and regulation.

Fisheries and oceans science

Marine ecosystems are monitored and assessed through research vessel surveys, monitoring of fisheries and cooperative programs with fishers. Measurements of ocean parameters such as temperature, salinity, water levels and wave heights come from many sources within and outside the Department. Scientists work in multidisciplinary teams with collaboration of fishers and university based scientists to assess fish stocks in a broader ecosystem and environmental context. Climate-related studies focus on the effects of climatic changes in the ocean on fish species such as cod and salmon and the role of the oceans in the world climate system.

Aquaculture science is focused on making new fish species viable for culture in Canada and improving the efficiency of culture of existing species. The introduction and spread of fish diseases to wild and cultured stocks is combatted through fish health protection regulations requiring certification of fish production facilities before fish may be transported from such facilities into Canada or across provincial boundaries.

Habitat management and environmental science

This business line develops and implements policies, plans and programs and administers statutes related to the protection and conservation of aquatic habitats and the environment. It also involves investigating and monitoring chemical and physical conditions which affect the quality of aquatic environments as well as the collection, analysis and interpretation of information to support the sustained economic utilization of Canada's renewable aquatic resources and to assess, approve and monitor activities which affect the quality and quantity of fish habitat.

Hydrography

Hydrographic surveys measure the parameters necessary to describe the precise nature and configuration of the seabed and the floors of inland navigable waters, their geographic relationship to the landmass and the characteristics and dynamics of these waters. Parameters measured include: water depth, bottom type, near surface currents, tides, and water levels. Data collected are published as navigational charts and other publications such as tide and current tables, sailing directions, small craft guides, and water level bulletins. Hydrographic information is also used for the determination of the seaward limits of national jurisdiction and the delimitation of maritime boundaries.

Fisheries management

Fisheries management is responsible for fisheries management functions in all provinces and territories in Canada, and within and adjacent to Canada's 200-mile fisheries zones. This includes the inland river systems and lakes in all provinces, except where authority for the management of inland fisheries has been delegated to the province or territory. This includes management in Canadian portions of transboundary rivers, shared management of interception fisheries in international waters and management of the Aboriginal, recreational and commercial fishing effort in Canadian coastal waters. Fisheries management is also responsible for negotiating international arrangements to advance Canada's fisheries conservation interests in cooperation with other government departments, and the negotiation and administration of international treaties and agreements affecting bilateral and multilateral fisheries relations with other countries.

The objectives of Fisheries management are complemented through the delivery of capacity-reduction programs such as the Canadian fisheries adjustment and restructuring (CFAR) plan, the Atlantic Groundfish Strategy (TAGS) and the Northern cod adjustment and recovery program (NCARP). These special programs address specific needs for a specified period of time.

Harbours

The operation and maintenance of a national system of fishing and recreational harbours involves the construction and upkeep of wave protection structures and boat mooring and launching facilities as well as the dredging of harbour channels and basins to an adequate water depth. Additional activities include the provision and maintenance of service areas and equipment for fish and gear handling and various onshore services. Program management, including engineering and technical services, is provided regionally under national policy direction, with ongoing harbour management and administration, where applicable, provided locally.

Fleet management

Fleet management consists of the acquisition, maintenance, and scheduling of the department's vessel and air fleets in support of the following program areas: Marine navigation services; Marine communications and traffic services; Icebreaking operations; Rescue, safety and environmental response; Fisheries management; Fisheries and oceans science; and Hydrography. The funding to crew and to operate the fleet is provided by the above program areas. Fleet management also arranges for any augmentation of fleet capabilities by arranging for other government departments and the private sector to provide additional sea and air support to the programs.

Policy and internal services

The responsibilities of Policy and internal services include: executive direction of the program; corporate and regional management; provision of administrative services; coordination of departmental policies, programs; and development and promulgation of the department's national regulations.

Freshwater Fish Marketing Corporation

Objective

To regulate interprovincial and export trade in freshwater fish.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	905,562,000	...	...	905,562,000	1	Operating expenditures				
...	...	30,110,282	...	30,110,282	1a	Operating expenditures				
...	...	...	77,082,097	77,082,097		Governor General's special warrants				
...	...	...	4,283,000	4,283,000		Transfer from: TB Vote 5 (1)				
...	...	...	2,605,800	2,605,800		TB Vote 10 (1)				
...	...	...	14,426,000	14,426,000		TB Vote 15 (1)				
...	905,562,000	30,110,282	98,396,897	1,034,069,179		Total—Vote 1	996,114,416	37,954,763	...	898,089,355
...	154,392,000	...	...	154,392,000	5	Capital expenditures				
...	...	...	28,740,823	28,740,823		Governor General's special warrants				
...	154,392,000	...	28,740,823	183,132,823		Total—Vote 5	178,051,880	5,080,943	...	123,115,343
...	175,911,000	...	...	175,911,000	10	Grants and contributions				
...	...	20,835,000	...	20,835,000	10a	Grants and contributions				
...	...	...	97,872,426	97,872,426		Governor General's special warrants				
...	175,911,000	20,835,000	97,872,426	294,618,426		Total—Vote 10	240,099,544	54,518,882	...	252,624,284
...	51,658	...	(61)	51,597	(S)	Minister of Fisheries and Oceans—Salary and motor car allowance	51,597	...	...	50,716
...	200,000	...	(200,000)	...	(S)	Liabilities under the *Fisheries Improvement Loans Act*	...	...	...	...
...	96,646,000	...	11,813,000	108,459,000	(S)	Contributions to employee benefit plans	108,459,000	...	...	103,258,000
...	...	...	9,130	9,130	(S)	Collection agency fees	9,130	...	...	9,774
...	...	...	142,478	142,478	(S)	Refunds of amounts credited to revenues in previous years	142,478	...	...	382,172
1,297,726	...	...	5,015,872	6,313,598	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,945,439	68,159	1,300,000	1,465,982
1,297,726	**1,332,762,658**	**50,945,282**	**241,790,565**	**1,626,796,231**		**Total Department—Budgetary**	**1,527,873,484**	**97,622,747**	**1,300,000**	**1,378,995,626**

						Freshwater Fish Marketing Corporation				
30,000,000	...	...	...	30,000,000	L30b	Loans to the Corporation and guarantees for loans pursuant to the *Freshwater Fish Marketing Act*. Aggregate of all amounts borrowed by the Corporation under the authority of section 16, limited to $30,000,000 (Net)	..	...	30,000,000	...
30,000,000	...	...	...	**30,000,000**		**Total Program—Non-budgetary**	...	...	**30,000,000**	...
						Total Ministry—				
1,297,726	**1,332,762,658**	**50,945,282**	**241,790,565**	**1,626,796,231**		**Budgetary**	**1,527,873,484**	**97,622,747**	**1,300,000**	**1,378,995,626**
30,000,000	...	...	...	**30,000,000**		**Non-budgetary**	...	...	**30,000,000**	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Marine navigation services	122,818,474	117,093,904	31,036,000	13,187,291	...	...	32,242,000	31,026,441	...	...	121,612,474	99,254,754
Marine communications and traffic services	64,402,331	58,735,214	16,074,000	13,334,587	...	...	175,000	460,653	...	...	80,301,331	71,609,148
Icebreaking operations	54,534,023	56,460,986	...	...	...	...	14,424,000	11,063,272	...	...	40,110,023	45,397,714
Rescue, safety and environmental response	128,688,158	105,129,201	...	...	4,332,000	4,290,503	70,000	428,090	...	...	132,950,158	108,991,614
Fisheries and oceans science	153,902,040	141,277,035	...	5,236,028	2,384,700	2,358,554	...	...	...	...	156,286,740	148,871,617
Habitat management and environmental science	106,887,489	96,283,067	...	1,807,225	34,486,000	34,415,819	...	...	...	...	141,373,489	132,506,111
Hydrography	27,589,782	32,611,838	...	2,499,964	63,000	62,881	...	...	...	...	27,652,782	35,174,683
Fisheries management	220,614,396	206,196,783	1,130,000	8,789,528	247,063,926	194,230,669	...	...	...	...	468,808,322	409,216,980
Harbours	50,750,737	42,846,078	28,332,000	46,126,837	1,063,000	1,032,139	...	...	...	...	80,145,737	90,005,054
Fleet management	77,841,857	90,835,521	88,399,823	36,412,336	...	...	...	446,613	...	...	166,241,680	126,801,244
Policy and internal services	191,626,695	209,538,429	18,161,000	50,658,084	5,225,800	3,708,979	3,700,000	3,860,927	...	...	211,313,495	260,044,565
Sub-total	1,199,655,982	1,157,008,056	183,132,823	178,051,880	294,618,426	240,099,544	50,611,000	47,285,996	...	...	1,626,796,231	1,527,873,484
Revenues netted against expenditures	(50,611,000)	(47,285,996)	...	...	...	...	(50,611,000)	(47,285,996)	...	...	...	...
Total Department—Budgetary	**1,149,044,982**	**1,109,722,060**	**183,132,823**	**178,051,880**	**294,618,426**	**240,099,544**	...	...	...	...	**1,626,796,231**	**1,527,873,484**
Freshwater Fish Marketing Corporation—												
Non-budgetary	...	...	...	...	...	...	...	...	**30,000,000**	...	**30,000,000**	...
Total Ministry—												
Budgetary	**1,149,044,982**	**1,109,722,060**	**183,132,823**	**178,051,880**	**294,618,426**	**240,099,544**	...	...	...	...	**1,626,796,231**	**1,527,873,484**
Non-budgetary	...	...	...	...	...	...	...	...	**30,000,000**	...	**30,000,000**	...

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Fisheries and oceans science				
...	15,500	...	...	15,500	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	15,500	...	...	15,500
...	...	...	50,000	50,000	Grants to support UQAR-Estelle Laberge Foundation	50,000	...	...	...
...	...	...	400,000	400,000	Grants to support NSERC Scholarships	395,000	5,000	...	...
...	15,500	...	450,000	465,500		460,500	5,000	...	15,500
					Habitat management and environmental science				
...	30,000,000	347,500	(347,500)	30,000,000	Grant to Pacific Salmon Endowment Fund	30,000,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	41,500
...	30,000,000	347,500	(347,500)	30,000,000		30,000,000	...	...	41,500
					Hydrography				
...	46,000	...	16,000	62,000	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	61,881	119	...	91,245
					Fisheries management				
...	...	...	505,000	505,000	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	505,000	...	...	7,000
					Policy and internal services				
...	152,500	455,000	(107,500)	500,000	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	500,000	...	...	...
...	**30,214,000**	**802,500**	**516,000**	**31,532,500**	**Total—Grants**	**31,527,381**	**5,119**	**...**	**155,245**
					Contributions				
					Rescue, safety and environmental response				
...	4,000,000	...	...	4,000,000	Contribution agreements with the Canadian Coast Guard Auxiliary for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education	3,992,711	7,289	...	3,383,205

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
...	192,000	...	90,000	282,000	Contribution to the Canadian Red Cross Society in respect of its Boating safety program	247,792	34,208	...	192,000
...	...	...	50,000	50,000	Contribution to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	50,000	...	...	...
...	4,192,000	...	140,000	4,332,000		4,290,503	41,497	...	3,575,205
					Fisheries and oceans science				
...	135,700	...	1,076,600	1,212,300	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	1,212,224	76	...	958,589
...	925,000	...	(218,100)	706,900	Contributions to the Youth Employment Initiatives	685,830	21,070	...	712,445
...	3,900,000	...	(3,900,000)	...	Contributions to support the Pacific salmon resource rebuilding program	...	...	...	...
...	4,960,700	...	(3,041,500)	1,919,200		1,898,054	21,146	...	1,671,034
					Habitat management and environmental science				
...	...	...	505,000	505,000	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	501,312	3,688	...	478,310
...	...	...	320,000	320,000	Contributions under the Youth Employment Initiatives	315,889	4,111	...	230,400
...	...	...	3,661,000	3,661,000	Contributions to support the Pacific salmon resource rebuilding	3,598,618	62,382	...	2,027,056
...	...	...	4,486,000	4,486,000		4,415,819	70,181	...	2,735,766
					Hydrography				
...	...	...	1,000	1,000	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	1,000	...	...	41,000
					Fisheries management				
...	4,580,000	...	...	4,580,000	Contributions for early retirement benefits to older fish processing plant workers, trawlermen and fishermen whose livelihood was adversely affected by the moratorium on the northern cod fishery	3,891,743	688,257	...	5,321,763
...	962,000	...	...	962,000	Contribution to the Pacific Salmon Foundation	384,931	577,069	...	413,210
...	2,605,000	...	...	2,605,000	Contributions to older groundfish fishermen who meet model terms and conditions for the early retirement program of the Atlantic Groundfish Strategy	2,042,112	562,888	...	2,164,247

...	185,700	...	(185,700)	...	Contribution to the Salmon Sub-Committee of the Yukon Fish and Wildlife Management Board for implementing responsibilities pursuant to comprehensive land claim settlements	...	...	...	...
...	51,450,000	...	33,732,660	85,182,660	Contributions to support increased Native participation in commercial fisheries, cooperative fisheries management arrangements and consultations respecting Aboriginal fisheries agreements	84,996,960	185,700	...	31,315,096
...	200,000	...	(200,000)	...	(S) Liabilities under the *Fisheries Improvement Loans Act*	...	...	...	...
...	75,000,000	20,032,500	(12,202,263)	82,830,237	Contributions under Fisheries access program	74,090,155	8,740,082	...	15,185,850
...	432,000	...	8,811	440,811	Contributions under the Inuvialuit Final Agreement for the protection of wildlife harvesting, land ownership, resource management and economic and social development	431,900	8,911	...	440,500
...	450,000	...	(450,000)	...	Contributions to support fisheries development	...	...	...	...
					Contribution under the Canadian Fisheries Adjustment and Restructuring Plan:				
...	...	...	62,723,900	62,723,900	Atlantic groundfish licence retirement program	25,458,526	37,265,374	...	66,014,353
...	...	...	500,000	500,000	Contributions to support Aboriginal selective fishing program	499,996	4	...	774,000
...	...	...	1,995,000	1,995,000	Pacific fisheries development program	412,302	1,582,698	...	285,154
...	...	...	4,248,918	4,248,918	Contributions to support the Pacific selective fishing program	1,030,318	3,218,600	...	1,958,332
...	...	...	490,400	490,400	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	486,726	3,674	...	682,400
...	...	...	...	...	Items not required for the current year	...	...	...	117,134,131
...	135,864,700	20,032,500	90,661,726	246,558,926		193,725,669	52,833,257	...	241,689,036
					Harbours				
...	...	...	1,063,000	1,063,000	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	1,032,139	30,861	...	2,517,996
					Policy and internal services				
...	379,600	...	825,200	1,204,800	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	1,003,157	201,643	...	239,002
...	...	...	3,300,000	3,300,000	Contributions to support dredging activities at marinas severely affected by low water levels on the Great Lakes	2,205,822	1,094,178	...	...
...	500,000	...	(500,000)	...	Contributions to support the Pacific selective fishing program	...	...	...	...
...	...	...	221,000	221,000	Contributions under the Pacific salmon commercial licence retirement program of the Canadian Fisheries Adjustment and Restructuring Plan	...	221,000	...	...
...	879,600	...	3,846,200	4,725,800		3,208,979	1,516,821	...	239,002
...	**145,897,000**	**20,032,500**	**97,156,426**	**263,085,926**	**Total—Contributions**	**208,572,163**	**54,513,763**	...	**252,469,039**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Ministry Summary by Business Line				
...	4,192,000	...	140,000	4,332,000	Rescue, safety and environmental response	4,290,503	41,497	...	3,575,205
...	4,976,200	...	(2,591,500)	2,384,700	Fisheries and oceans science	2,358,554	26,146	...	1,686,534
...	30,000,000	347,500	4,138,500	34,486,000	Habitat management and environmental science	34,415,819	70,181	...	2,777,266
...	46,000	...	17,000	63,000	Hydrography	62,881	119	...	132,245
...	135,864,700	20,032,500	91,166,726	247,063,926	Fisheries management	194,230,669	52,833,257	...	241,696,036
...	...	...	1,063,000	1,063,000	Harbours	1,032,139	30,861	...	2,517,996
...	1,032,100	455,000	3,738,700	5,225,800	Policy and internal services	3,708,979	1,516,821	...	239,002
...	**176,111,000**	**20,835,000**	**97,672,426**	**294,618,426**	**Total Ministry**	**240,099,544**	**54,518,882**	...	**252,624,284**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Marine navigation services			
Marine service fees	31,041,000	31,026,441	29,383,333
Federal-provincial partnerships	1,000,000	...	...
Employee deductions for employee housing	175,000	...	19,387
Prescott shops operations	24,000	...	...
Revenues from rentals and concessions	...	...	15,837
Miscellaneous recoveries	2,000	...	383,124
	32,242,000	31,026,441	29,801,681
Marine communications and traffic services			
Coast guard radio tolls	175,000	280,400	367,095
Revenues from rentals and concessions	...	6,020	75,407
Miscellaneous	...	174,233	215,781
	175,000	460,653	658,283
Icebreaking operations			
Eastern Arctic sealift	7,500,000	5,231,580	7,061,304
Marine service fees	6,924,000	5,073,940	5,209,103
Miscellaneous	...	757,752	35,354
	14,424,000	11,063,272	12,305,761
Rescue, safety and environmental response			
Small vessels regulations for capacity plates and construction decals	70,000	295,262	160,540
Miscellaneous	...	132,828	327,405
	70,000	428,090	487,945
Fleet management			
Miscellaneous recoveries	...	446,613	255,603
Miscellaneous	...	...	155,963
	...	446,613	411,566
Policy and internal services			
Canadian Coast Guard College	3,700,000	3,860,927	3,918,397
Total Ministry—Budgetary	**50,611,000**	**47,285,996**	**47,583,633**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	2,121,409	2,949,617
Total tax revenues	**2,121,409**	**2,949,617**
Non-tax revenues—		
Return on investments—		
Demutualization Life Insurance	667,608	...
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	7,324,583	1,735,778
Adjustments to prior year's payables	740,321	1,904,582
	8,064,904	3,640,360
Sales of goods and services—		
Rights and privileges—		
Fees	72,897	118,847
Licences	43,072,744	38,413,198
Oyster leases	166,015	108,323
Bait	35,485	44,745
Vessel and fishermen registrations	2,742,004	3,099,842
Small craft harbours—		
Wharfage, berthage and leases	1,805,712	1,929,732
Licences	82,488	69,753
Other wharf revenues	43,409	71,413
	48,020,754	*43,855,853*
Other fees and charges—		
Rental of land, buildings, vehicles and machinery	222,805	254,232
Sundries	332,191	288,506
	554,996	*542,738*
Sales of goods and information products—		
Proceeds from sale of publications	2,605,242	2,625,945
Sundry sales	403,806	183,071
	3,009,048	*2,809,016*
	51,584,798	47,207,607
Proceeds from the disposal of surplus Crown assets	5,015,872	1,790,387
Miscellaneous non-tax revenues—		
Seizures and forfeitures	331,188	317,651
Fines	1,862,250	1,387,296
Sundries	721,826	1,207,867
	2,915,264	2,912,814
Total non-tax revenues	**68,248,446**	**55,551,168**
Total Ministry	**70,369,855**	**58,500,785**

SECTION 9

2000-2001

PUBLIC ACCOUNTS OF CANADA

Foreign Affairs and International Trade

Department
Canadian Commercial Corporation
Canadian International Development Agency
Export Development Corporation
International Development Research Centre
International Joint Commission
NAFTA Secretariat, Canadian Section
Northern Pipeline Agency

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Department

Objective

To act for Canada and all Canadians to enhance prosperity, employment and security and work toward a peaceful world by the promotion of Canadian culture and values.

Business Line Description

International business development

Create jobs and prosperity in Canada by encouraging Canadian firms to take full advantage of international business opportunities and by facilitating investment and technology flows.

Trade and economic policy

Create jobs and prosperity in Canada by effectively managing Canada's trading relationships with the United States and liberalizing trade and capital flows around the world, based on clear and equitable rules.

International security and cooperation

A peaceful, law-based international system reflecting Canadian values in which Canada is secure from threats from abroad.

Assistance to Canadians abroad (consular services)

Satisfaction of the needs of individual Canadians travelling or living abroad for official assistance.

Public diplomacy

Creation of interest and confidence in Canada abroad and an international public environment favourable to Canada's political and economic interests and Canadian values.

Corporate services

Enable the Department to achieve its mission and objectives through the delivery of cost-effective support services.

Services to other Government departments

Enable other Government departments to deliver their programs abroad through the delivery of cost-effective support services.

Passport services

To provide internationally respected travel documents to Canadian citizens and other eligible residents of Canada.

Canadian Commercial Corporation

Objective

To provide an effective, responsive government-to-government export contracting service to the private and public sectors in Canada, at the least cost to the Canadian taxpayer; and to provide an efficient and effective contract management service to foreign governmental customers.

Canadian International Development Agency

Objective

To facilitate the efforts of the peoples of developing countries and countries in transition to achieve self-sustainable economic and social development in accordance with their needs and environment, by cooperating with them in development activities; and to provide humanitarian assistance thereby contributing to Canada's political and economic interest abroad in promoting social justice, international stability and long-term economic relationships, for the benefit of the global community.

Business Line Description

Geographic programs

Geographic programs involve direct contacts between the Government of Canada and recipient countries and are developed through consultation and cooperation with partners in these countries. They are the main assistance instrument directly available to the Government to invest, over the long-term, in areas critical to sustainable development. In all, geographic programs account for about one-third of the international assistance budget.

Projects supported through the geographic programs reflect both the needs of developing countries and Canada's ability to meet these needs. These projects, as well as the contracts and contribution agreements required for their delivery, range in value from thousands to tens of millions of dollars and can vary considerably in their approach and subject matter. With few exceptions, geographic programs are delivered in kind directly by Canadian suppliers and executing agents or under recipient country procurement – all within the framework of Canadian tied aid policies (funds allocated for the procurement of goods and services in Canada) and on Canadian content requirements.

Three geographic branches – Africa and the Middle East, Asia and Americas – are responsible for planning and providing Canada's country-to-country Official development assistance to eligible recipients. Programming in these regions is based on the ODA purpose statement and the 6 program priorities.

Countries in transition

The Central and Eastern Europe (CEE) program is highly responsive and designed to assist countries in the region during a critical time of transition. A small share of the assistance provided through this program is considered ODA. The CEE program transfers knowledge and expertise to countries in the region through human resource development, institution-building, humanitarian and multilateral assistance, as well as policy advice. Initiatives supported by the program are delivered in partnership with the private sector, non-governmental organizations (NGOs), academia, ethnic communities and all levels of Canadian government. These partnerships enable the program to leverage project contributions from Canada and recipient country partners.

Multilateral programs

Multilateral programs involve Canadian International Development Agency (CIDA) in the work of a very wide range of international organizations and institutions. These include the UN and its agencies – such as UNICEF – the Commonwealth, la Francophonie and the regional development banks for Africa, Asia, Latin America and the Caribbean. Most of CIDA's humanitarian assistance and emergency aid is also provided through the multilateral program.

CIDA's multilateral programming seeks to achieve results in the 6 priority areas in a number of ways. Along with other donor countries, CIDA provides core funding to multilateral organizations and institutions working in these areas. CIDA also seeks to influence the policies and practices of these bodies to maximise the effectiveness of their programming and operations. In addition, the multilateral program monitors, assesses and reports on the performance of international organizations and institutions.

Multilateral branch also works towards results related to improvements in the general policies and practices of multilateral institutions, particularly in such areas as country-level coordination, field-delivery supervision and evaluation. Improving the effectiveness of international organizations is an important element of the multilateral program.

Canadian partnership

The Canadian partnership program provides grants and contributions to Canadian and international organizations to support their activities in developing countries. This funding is responsive to the initiatives of these organizations (profit and non-profit), and emphasizes the development of sustainable partnerships between developing countries and Canadian society through the cost-sharing of projects. Canadian partnership also manages CIDA's consultation policy and is the key interface for the Agency in external relations and consultations with its development partners.

The Canadian partnership program comprises three main sub-programs: industrial cooperation, voluntary sector and scholarships. The industrial cooperation program (INC) promotes economic growth and private sector development in developing countries by responding to Canadian private sector initiatives to establish mutually beneficial, long-term ties between Canadian and developing country partners.

The voluntary sector program focuses on grass-roots development and seeks to increase the capacity of organizations and institutions in developing countries to promote sustainable development in key socio-economic areas. The program has a strong emphasis on improving linkages between Canadian and developing country NGOs and also supports Canadian organizations and institutions working in such areas as the environment, public sector reform, human rights, democracy and good governance to promote technology transfer and capacity building.

The scholarships program administers various fellowship and awards programs, as well as regulations and policies governing the selection and recruitment of technical assistance cooperant/experts and in-country trainees.

Policy

Policy branch formulates and maintains CIDA's policy base within the context of the ODA purpose and priorities and Canada's broader foreign policy objectives and interests. It provides advice, information and briefing materials on policy matters and strategic issues to the Minister, CIDA and other Government departments, as well as specialised expertise on scientific and technical areas. In certain cases – e.g., environmental assessment – branch experts verify Agency compliance and legislation. The branch also manages consultations on policy matters with special interest groups and the general public.

Policy branch also takes the lead on the management of the international assistance envelope and allocations on behalf of CIDA. It houses the Agency's library and document collections, as well as numerous national and international databases, and produces corporate information required to meet national and international responsibilities for reporting on ODA expenditures.

At the international level, Policy branch seeks to improve the coordination of Canadian development policies with those of other donor countries – for example, through the Development Assistance Committee of the Organization for Economic Cooperation and Development (OECD). Policy branch also helps to represent Canada's interests in international fora and verifies that international commitments undertaken by this country are reflected in Canadian development policies.

Communications

In keeping with government communications policy, Communications branch provides support to the Minister, President and CIDA branches to help them fulfill their responsibilities in this area. This support is provided as expert advice, media relations and analysis, public opinion research and in the form of printed and audio-visual materials.

Through its communications efforts, CIDA seeks to demonstrate to selected key publics, including youth, decision makers and opinion leaders, that it is an effective aid agency. It promotes greater awareness of international development and its impact and strengthens communications cooperation with domestic and international partners. Communications branch is also responsible for implementing the Agency's internal communications policy.

Through the development information program (DIP), Communications branch works in partnership with non-governmental and private sector organizations and individuals to inform Canadians about development programs and issues, with a special emphasis on the important role and contributions Canadians make in developing countries.

Corporate services

The Corporate services activity provides the Agency with support services that are not specific to any individual channel of program delivery. These services are rendered by the Agency executive, the Human resources and corporate services branch and the Performance review branch. The costs of these services are classified as indirect administration, as opposed to direct administration which can easily be identified with a particular channel of delivery.

Export Development Corporation

Objective

To support and develop Canada's export trade and Canadian capacity to engage in that trade.

International Development Research Centre

Objective

To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions, and in carrying out those objects:

- to enlist the talents of natural and social scientists and technologists of Canada and other countries;
- to assist the developing regions to build up the research capabilities, the innovative skills and the institutions required to solve their problems;
- to encourage generally the coordination of international development research; and
- to foster cooperation in research on development problems between the developed and developing regions for their mutual benefit.

International Joint Commission

Objective

To implement the powers, responsibilities and functions assigned to the Commission by international treaties and agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Business Line Description

Operation and administration of the Canadian Section Office

Commissioners and staff; associated operating expenses; payment of Canada's share of joint studies, surveys and investigations under applications and references pursuant to the Boundary Waters Treaty of 1909, including coordination of the work of international investigating boards; supervision of international boards of control established by the Commission; and payment of residual expenditures for surveys and investigations.

Operation and administration of the Great Lakes Regional Office

Surveillance, monitoring, coordination and assistance to the Governments in implementation of the Canada-United States Great Lakes Water Quality Agreement; staff and operation of the regional office under cost-sharing arrangements with the United States; and furnishing support to the Commission's Great Lakes Water Quality Board, Great Lakes Science Advisory Board, Council of Great Lakes Research Managers and Commission task forces dealing with Great Lakes water quality matters.

NAFTA Secretariat, Canadian Section

Objective

The NAFTA Secretariat, Canadian Section's program objective is to implement the dispute settlement provisions of the North American Free Trade Agreement (NAFTA), the Canada-Israel Free Trade Agreement and the Canada-Chile Free Trade Agreement, by providing support to panels established under the relevant agreements and by maintaining a court-like registry system relating to panel, committee, and tribunal proceedings of the relevant agreements.

Business Line Description

NAFTA Secretariat, canadian section

Disputes relating to anti-dumping, countervailing duty and injury final determinations may be resolved under the NAFTA through the panel review process (Chapter 19) as an alternative to judicial review. Disputes concerning the interpretation or application of the NAFTA (Chapter 20) may be referred to a five-member panel. Disputes relating to the investment provisions of Chapter 11 and the financial services provisions of Chapter 14 of the NAFTA may be referred to dispute settlement under the Agreement.

Disputes arising under the dispute settlement provisions of Chapter 8 of the Canada-Israel Free Trade Agreement and Chapter N of the Canada-Chile Free Trade Agreement will be administered by the Canadian Section.

In the administration of the dispute settlement provisions of the relevant agreements, the NAFTA Secretariat, Canadian Section provides legal, professional and advisory support to panels and committees, operates a court-like registry and coordinates all panel and financial aspects of the process.

Non-dispute related responsibilities include providing assistance to the Commission, as directed, and support for various non-dispute related committees and working groups.

Northern Pipeline Agency

Objective

To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the *Northern Pipeline Act*.

Business Line Description

Regulation of construction of the Alaska Highway Gas Pipeline

To carry out and give effect to the Agreement of September 20, 1977, between Canada and the United States; to facilitate the efficient and expeditious planning and construction of the pipeline, taking into account local, regional and national interests, including those of the native people, and carrying out federal responsibilities in relation to the pipeline; to facilitate consultation and coordination with the governments of the provinces and the territories; to maximize social and economic benefits while minimizing any adverse social and environmental effects; to advance national economic and energy interests and to ensure the highest possible degree of Canadian participation in all aspects of the planning, construction and procurement for the pipeline, while ensuring that the procurement of goods and services for the pipeline will be on generally competitive terms.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	929,737,000	...	...	929,737,000	1	Operating expenditures				
...	...	33,321,927	...	33,321,927	1a	Operating expenditures				
...	...	...	54,193,966	54,193,966		Governor General's special warrants				
...	...	...	187,000	187,000		Transfer from: TB Vote 10 (1)				
...	...	...	4,459,000	4,459,000		TB Vote 15 (1)				
...	929,737,000	33,321,927	58,839,966	1,021,898,893		Total—Vote 1	975,711,178	46,187,715	...	908,235,541
...	85,449,000	...	...	85,449,000	5	Capital expenditures				
...	...	93,600	...	93,600	5a	Capital expenditures				
...	...	...	18,768,525	18,768,525		Governor General's special warrants				
...	...	...	417,000	417,000		Transfer from TB Vote 10 (1)				
...	85,449,000	93,600	19,185,525	104,728,125		Total—Vote 5	104,559,383	168,742	...	120,919,481
...	330,378,000	...	...	330,378,000	10	Grants and contributions				
...	...	1,199,838	...	1,199,838	10a	Grants				
...	...	...	104,241,500	104,241,500		Governor General's special warrants				
...	330,378,000	1,199,838	104,241,500	435,819,338		Total—Vote 10	377,038,473	58,780,865	...	408,707,609
...	51,658	...	(61)	51,597	(S)	Minister of Foreign Affairs—Salary and motor car allowance	51,597	...	...	50,716
...	51,658	...	(61)	51,597	(S)	Minister for International Trade—Salary and motor car allowance	51,597	...	...	50,716
...	250,000	...	(92,599)	157,401	(S)	Payments under the *Diplomatic Service (Special) Superannuation Act*	157,401	...	...	162,012
...	84,752,000	...	10,359,000	95,111,000	(S)	Contributions to employee benefit plans	95,111,000	...	...	95,582,000
13,021,551	(1,420,000)	9,022,000	(7,602,000)	13,021,551	(S)	Passport Office Revolving Fund	(1,063,062)	...	14,084,613	8,199,048
...	...	...	686,034	686,034	(S)	Refunds of amounts credited to revenues in previous years	686,034	...	...	2,463,748
...	...	...	6,794	6,794	(S)	Collection agency fees	6,794	...	...	29,093
758,678	...	...	2,128,327	2,887,005	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,603,811	...	283,194	2,049,499
...	...	...	...	...		Appropriations not required for the current year	...	...	...	41,015,331
13,780,229	1,429,249,316	43,637,365	187,752,425	1,674,419,335		Total budgetary	1,554,914,206	105,137,322	14,367,807	1,587,464,794
11,185,641	...	...	...	11,185,641	L11	Working capital advance for loans and advances to personnel working or engaged abroad in accordance with Vote L12c, *Appropriation Act No. 1, 1971*. Limit $22,500,000 (Net)	438,309	...	10,747,332	(721,490)

27,830,026	...	...	...	27,830,026	L12	Working capital advance for advances to posts abroad in accordance with Vote 630, *Appropriation Act No. 2, 1954*, amended by Vote L12, *Appropriation Act No. 3, 1989-90*. Limit $50,000,000 (Net)	8,232,906	...	19,597,120	4,990,764
39,015,667	...	...	...	39,015,667		Total non-budgetary	8,671,215	...	30,344,452	4,269,274
						Total Department—				
13,780,229	**1,429,249,316**	**43,637,365**	**187,752,425**	**1,674,419,335**		**Budgetary**	**1,554,914,206**	**105,137,322**	**14,367,807**	**1,587,464,794**
39,015,667	**...**	**...**	**...**	**39,015,667**		**Non-budgetary**	**8,671,215**	**...**	**30,344,452**	**4,269,274**
						Canadian Commercial Corporation				
...	10,664,000	...	...	10,664,000	15	Program expenditures				
...	...	...	3,005,000	3,005,000		Governor General's special warrants				
...	...	...	16,000	16,000		Transfer from: TB Vote 5 (1)				
...	...	...	200,000	200,000		TB Vote 15 (1)				
...	10,664,000	...	3,221,000	13,885,000		Total—Vote 15	13,884,956	44	...	17,548,179
...	10,664,000	...	3,221,000	13,885,000		Total budgetary	13,884,956	44	...	17,548,179
10,000,000	...	...	...	10,000,000	(S)	(L) Deposits to the Corporation pursuant to the *Canadian Commercial Corporation Act*, section 11. Limit $10,000,000 (Net)	...	...	10,000,000	...
						Total Program—				
...	**10,664,000**	**...**	**3,221,000**	**13,885,000**		**Budgetary**	**13,884,956**	**44**	**...**	**17,548,179**
10,000,000	**...**	**...**	**...**	**10,000,000**		**Non-budgetary**	**...**	**...**	**10,000,000**	**...**
						Canadian International Development Agency				
...	106,403,342	...	...	106,403,342	20	Operating expenditures				
...	...	7,006,091	...	7,006,091	20a	Operating expenditures				
...	...	...	32,000,000	32,000,000		Governor General's special warrants				
...	...	...	350,000	350,000		Transfer from: TB Vote 10 (1)				
...	...	...	1,345,000	1,345,000		TB Vote 15 (1)				
...	106,403,342	7,006,091	33,695,000	147,104,433		Total—Vote 20	141,427,529	5,676,904	...	108,707,302
...	1,420,808,000	...	...	1,420,808,000	25	Grants and contributions				
...	...	148,735,000	...	148,735,000	25a	Grants				
...	1,420,808,000	148,735,000	...	1,569,543,000		Total—Vote 25	1,568,449,145	1,093,855	...	1,457,442,063
...	51,658	...	(61)	51,597	(S)	Minister for International Cooperation—Salary and motor car allowance	51,597	...	...	50,988
...	317,600,000	145,538,304	(51,078,301)	412,060,003	(S)	Payments (encashment of notes) to the International Financial Institution Fund Accounts (*International Development (Financial Institutions) Assistance Act* and previous years' Appropriation Acts)	412,060,003	...	...	247,354,953
...	14,066,000	...	1,503,783	15,569,783	(S)	Contributions to employee benefit plans	15,569,783	...	...	15,426,295
6,938	...	...	14,933	21,871	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	6,938	14,933	...
...	...	...	3,040,173	3,040,173	(S)	Loss for revaluation at year-end	3,040,173	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	33,426,867
6,938	1,858,929,000	301,279,395	(12,824,473)	2,147,390,860		Total budgetary	2,140,598,230	6,777,697	14,933	1,862,408,468

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						International Financial Institutions Fund Accounts				
...	1	...	135,999,999	136,000,000	L30	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $136,000,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of contributions to the International Financial Institution Fund Accounts (Gross)				
...	...	1	12,899,999	12,900,000	L30a	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $148,900,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of contributions to the International Financial Institution Fund Accounts (Gross)				
...	1	1	148,899,998	148,900,000		Total—Vote L30	148,900,000	...	...	137,700,000
						International Financial Institutions Investment Accounts				
...	1	...	(1)	...	L35	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed US $11,178,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in International Financial Institutions (Gross)				
...	...	4,300,000	(4,300,000)	...	L35a	Payment not to exceed US $2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $4,300,000 on January 26, 2001, and the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed US $11,178,000 in accordance with the *International Development, (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in International Financial Institutions (Gross)				
...	1	4,300,000	(4,300,001)	...		Total—Vote L35	...	...	...	...
...	16,735,000	...	(16,735,000)	...	(S)	(L) Payments (encashment of notes) to International Financial Institutions—Capital subscriptions (Gross)	...	...	...	...

						Caribbean Development Bank				
...	...	...	5,315,261	5,315,261		Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US $3,670,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in the Carribbean Development Bank (Gross)	...	5,315,261	...	...
					(S)	(L) Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross):				
71,023,290	...	...	...	71,023,290		Unused authority at beginning of year (converted to Cdn $ at that time)				
...	...	...	6,218,335	6,218,335		Exchange valuation adjustment to the unused authority at year end				
71,023,290	...	...	6,218,335	77,241,625		Total (2)	...	...	77,241,625	...
						African Development Bank				
...	...	...	4,094,899	4,094,899	L35	Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US $2,827,383 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in the African Development Bank (Gross)				
...	...	...	4,451,149	4,451,149	L35a	Payment not to exceed US $2,827,383 to the African Development Bank notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $4,300,000 on January 26, 2001, and to confirm that Canada's callable capital related to this payment is US $11,178,000 (Gross)				
...	...	...	8,546,048	8,546,048			4,451,149	4,094,899	...	4,588,594
					(S)	(L) Authorization to subscribe for 73,473 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross):				
738,768,126	...	...	...	738,768,126		Unused authority at beginning of year (converted to Cdn $ at that time)				
...	...	...	525,680,237	525,680,237		Exchange valuation adjustment to the unused authority at year end				
738,768,126	...	...	525,680,237	1,264,448,363		Total (2)	...	...	1,264,448,363	...
						Asian Development Bank				
3,362,382	...	...	...	3,362,382	L35	Payment not to exceed US $2,232,954 to the Asian Development Bank notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $3,362,382 on January 11, 1999, and to confirm that Canada's callable capital related to this payment is US $111,647,700 (Gross)	...	...	3,362,382	...

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
3,310,745	...	...	...	3,310,745	L35	Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US $3,349,431 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in the Asian Development Bank and to confirm that Canada's callable capital related to the issuance of these notes is US $167,471,550 (Gross)	...	...	3,310,745	38,686
					(S)	(L) Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross):				
2,819,211,566	...	...	...	2,819,211,566		Unused authority at beginning of year (converted to Cdn $ at that time)				
...	...	...	194,564,416	194,564,416		Exchange valuation adjustment to the unused authority at year end				
2,819,211,566	...	...	194,564,416	3,013,775,982		Total [2]	...	...	3,013,775,982	...
						Inter-American Development Bank				
					(S)	(L) Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross):				
5,603,682,861	...	...	...	5,603,682,861		Unused authority at beginning of year (converted to Cdn $ at that time)				
...	...	...	490,621,881	490,621,881		Exchange valuation adjustment to the unused authority at year end				
5,603,682,861	...	...	490,621,881	6,094,304,742		Total [2]	...	...	6,094,304,742	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	6,452,133
9,239,358,970	16,735,002	4,300,001	1,358,811,175	10,619,205,148		Total non-budgetary	153,351,149	9,410,160	10,456,443,839	148,779,413
						Total Program—				
6,938	**1,858,929,000**	**301,279,395**	**(12,824,473)**	**2,147,390,860**		**Budgetary**	**2,140,598,230**	**6,777,697**	**14,933**	**1,862,408,468**
9,239,358,970	**16,735,002**	**4,300,001**	**1,358,811,175**	**10,619,205,148**		**Non-budgetary**	**153,351,149**	**9,410,160**	**10,456,443,839**	**148,779,413**

						Export Development Corporation				
...	130,000,000	...	(130,000,000)	...	(S)	Budgetary portion of authority granted pursuant to section 24 of the *Export Development Act* (see below) [3]				
...	...	...	(576,699)	(576,699)		Transfer from non-budgetary authority [3]				
...	130,000,000	...	(130,576,699)	(576,699)		Total budgetary authority related to section 24 [1]	(576,699)	...	...	(3,774,710)
...	...	...	28,217,395	28,217,395	(S)	Administration expenses	28,217,395	...	...	25,631,563
...	130,000,000	...	(102,359,304)	27,640,696		Total budgetary	27,640,696	...	...	21,856,853
516,800,000	...	...	...	516,800,000	(S)	(L) Payments for subscription to capital stock in the Corporation pursuant to the *Export Development Act*, section 11. Limit $1,500,000,000 (Gross)	...	...	516,800,000	...
10,837,449,000	...	...	1,150,820,094	11,988,269,094		(L) Borrowing of the Corporation pursuant to sections 12, 13, and 14 of the Act, limited by paid-in capital and retained earnings (Net)	...	...	11,988,269,094	...
10,512,937,787	125,100,000	...	(69,436,468)	10,568,601,319	(S)	Total authorized limit of $13,000,000,000 pursuant to section 24 of the *Export Development Act* related to loans made and committed in accordance with section 23 [3]				
...	...	...	576,699	576,699		Less: budgetary portion of the authority (see above) [3]				
10,512,937,787	125,100,000	...	(68,859,769)	10,569,178,018		Total non-budgetary authority related to section 24 (Net) [3]	100,943,618	...	10,468,234,400	(228,959,570)
21,867,186,787	125,100,000	...	1,081,960,325	23,074,247,112		Total non-budgetary	100,943,618	...	22,973,303,494	(228,959,570)
						Total Program—				
...	**130,000,000**	**...**	**(102,359,304)**	**27,640,696**		**Budgetary**	**27,640,696**	**...**	**...**	**21,856,853**
21,867,186,787	**125,100,000**	**...**	**1,081,960,325**	**23,074,247,112**		**Non-budgetary**	**100,943,618**	**...**	**22,973,303,494**	**(228,959,570)**
						International Development Research Centre				
...	87,951,000	...	...	87,951,000	40	Payments to the International Development Research Centre				
...	...	...	87,000	87,000		Transfer from: TB Vote 5 [1]				
...	...	...	532,000	532,000		TB Vote 15 [1]				
...	87,951,000	...	619,000	88,570,000		Total—Vote 40	88,570,000	...	...	87,019,000
...	**87,951,000**	**...**	**619,000**	**88,570,000**		**Total Program—Budgetary**	**88,570,000**	**...**	**...**	**87,019,000**
						International Joint Commission				
...	4,045,000	...	...	4,045,000	45	Program expenditures				
...	...	526,000	...	526,000	45a	Program expenditures				
...	...	...	537,500	537,500		Governor General's special warrants				
...	...	...	15,000	15,000		Transfer from: TB Vote 10 [1]				
...	...	...	47,000	47,000		TB Vote 15 [1]				
...	4,045,000	526,000	599,500	5,170,500		Total—Vote 45	4,959,271	211,229	...	5,694,617

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	432,000	...	53,000	485,000	(S)	Contributions to employee benefit plans	485,000	...	...	494,000
...	**4,477,000**	**526,000**	**652,500**	**5,655,500**		**Total Program—Budgetary**	**5,444,271**	**211,229**	...	**6,188,617**
						NAFTA Secretariat, Canadian Section				
...	2,110,000	...	...	2,110,000	50	Program expenditures				
...	...	...	10,000	10,000		Transfer from: TB Vote 10 (1)				
...	...	...	20,000	20,000		TB Vote 15 (1)				
...	2,110,000	...	30,000	2,140,000		Total—Vote 50	1,636,787	503,213	...	1,681,168
...	140,000	...	...	140,000	(S)	Contributions to employee benefit plans	140,000	...	...	138,000
...	**2,250,000**	...	**30,000**	**2,280,000**		**Total Program—Budgetary**	**1,776,787**	**503,213**	...	**1,819,168**
						Northern Pipeline Agency				
...	237,000	...	...	237,000	55	Program expenditures				
...	...	...	6,000	6,000		Transfer from TB Vote 15 (1)				
...	237,000	...	6,000	243,000		Total—Vote 55	101,118	141,882	...	202,767
...	22,000	...	...	22,000	(S)	Contributions to employee benefit plans	22,000	...	...	22,000
...	**259,000**	...	**6,000**	**265,000**		**Total Program—Budgetary**	**123,118**	**141,882**	...	**224,767**
						Total Ministry—				
13,787,167	**3,523,779,316**	**345,442,760**	**77,097,148**	**3,960,106,391**		**Budgetary**	**3,832,952,264**	**112,771,387**	**14,382,740**	**3,584,529,846**
31,155,561,424	**141,835,002**	**4,300,001**	**2,440,771,500**	**33,742,467,927**		**Non-budgetary**	**262,965,982**	**9,410,160**	**33,470,091,785**	**(75,910,883)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.
Treasury Board Vote 15—Compensation adjustments.

[2] Includes the equivalent in Canadian dollars of the total number of callable shares specified in all original agreements.

[3] In accordance with sections 23 and 24 of the *Export Development Act*, the authorized limit of $13 billion is for loans in support of export development. This authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
International business development	233,289,952	219,491,709	4,858,250	4,857,700	15,567,400	13,046,220	8,050,000	2,060,659	...	...	245,665,602	235,334,970
Trade and economic policy	109,191,680	103,201,877	2,947,680	2,939,600	17,863,664	14,018,079	...	...	...	...	130,003,024	120,159,556
International security and cooperation	198,092,817	185,108,052	6,270,730	6,251,230	367,765,574	315,661,886	600,000	437,992	...	...	571,529,121	506,583,176
Assistance to Canadians abroad (consular services)	52,107,314	49,857,908	1,215,970	1,211,612	60,000	60,000	2,230,000	1,979,768	...	...	51,153,284	49,149,752
Public diplomacy	73,504,151	69,854,573	1,366,890	1,362,586	34,547,700	34,237,288	1,103,000	860,000	...	...	108,315,741	104,594,447
Corporate services—												
Budgetary	259,588,303	251,188,968	81,759,325	81,628,330	172,401	172,401	12,290,000	9,021,788	...	...	329,230,029	323,967,911
Non-budgetary	...	...	...	...	...	...	...	...	39,015,667	8,671,215	39,015,667	8,671,215
Services to other Government departments	219,191,703	209,879,131	6,309,280	6,308,325	...	...	...	...	...	...	225,500,983	216,187,456
Passport services	77,286,587	79,696,868	4,123,553	4,123,553	...	...	68,388,589	84,883,483	...	...	13,021,551	(1,063,062)
Sub-total—												
Budgetary	1,222,252,507	1,168,279,086	108,851,678	108,682,936	435,976,739	377,195,874	92,661,589	99,243,690	...	...	1,674,419,335	1,554,914,206
Non-budgetary	...	...	...	...	...	...	...	...	39,015,667	8,671,215	39,015,667	8,671,215
Revenues netted against expenditures	(92,661,589)	(99,243,690)	...	...	...	...	(92,661,589)	(99,243,690)	...	...	...	...
Total Department—												
Budgetary	**1,129,590,918**	**1,069,035,396**	**108,851,678**	**108,682,936**	**435,976,739**	**377,195,874**	...	...	...	...	**1,674,419,335**	**1,554,914,206**
Non-budgetary	...	...	...	...	...	...	...	...	**39,015,667**	**8,671,215**	**39,015,667**	**8,671,215**
Canadian Commercial Corporation—												
Budgetary	**13,885,000**	**13,884,956**	...	...	...	...	...	...	...	...	**13,885,000**	**13,884,956**
Non-budgetary	...	...	...	...	...	...	...	...	**10,000,000**	...	**10,000,000**	...
Canadian International Development Agency												
Geographic programs	48,145,958	48,119,677	...	...	633,612,692	632,577,941	...	...	...	...	681,758,650	680,697,618
Countries in transition	9,040,681	8,600,593	...	...	128,642,422	128,615,187	...	...	...	...	137,683,103	137,215,780
Multilateral programs—												
Budgetary	9,173,180	9,160,195	...	...	938,204,811	938,204,351	...	...	...	...	947,377,991	947,364,546
Non-budgetary	...	...	...	...	...	...	...	...	10,619,205,148	153,351,149	10,619,205,148	153,351,149
Canadian partnership	11,969,938	11,881,315	...	...	277,386,212	277,375,610	...	...	...	...	289,356,150	289,256,925
Policy	10,366,492	10,302,882	...	...	...	...	...	...	...	...	10,366,492	10,302,882

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Communications	6,869,068	6,699,419	...	...	3,756,866	3,756,864	...	...	...	...	10,625,934	10,456,283
Corporate services	70,222,540	65,304,196	...	...	...	...	...	...	...	...	70,222,540	65,304,196
Total Program—												
Budgetary	**165,787,857**	**160,068,277**	...	...	**1,981,603,003**	**1,980,529,953**	...	...	...	...	**2,147,390,860**	**2,140,598,230**
Non-budgetary	...	...	...	...	...	...	...	...	**10,619,205,148**	**153,351,149**	**10,619,205,148**	**153,351,149**
Export Development Corporation—												
Budgetary	**27,640,696**	**27,640,696**	...	...	...	...	...	...	...	...	**27,640,696**	**27,640,696**
Non-budgetary	...	...	...	...	...	...	...	...	**23,074,247,112**	**100,943,618**	**23,074,247,112**	**100,943,618**
International Development Research Centre—												
Budgetary	**88,570,000**	**88,570,000**	...	...	...	...	...	...	...	...	**88,570,000**	**88,570,000**
International Joint Commission												
Operation and administration of the Canadian Section Office	3,636,500	3,540,385	...	...	...	...	...	...	...	...	3,636,500	3,540,385
Operation and administration of the Great Lakes Regional Office	2,019,000	1,903,886	...	...	...	...	...	...	...	...	2,019,000	1,903,886
Total Program—Budgetary	**5,655,500**	**5,444,271**	...	...	...	...	...	...	...	...	**5,655,500**	**5,444,271**
NAFTA Secretariat, Canadian Section—												
Budgetary	**2,280,000**	**1,776,787**	...	...	...	...	...	...	...	...	**2,280,000**	**1,776,787**
Northern Pipeline Agency												
Regulation of construction of the Alaska Highway Gas Pipeline	265,000	123,118	...	...	...	...	...	...	...	...	265,000	123,118
Total Program—Budgetary	**265,000**	**123,118**	...	...	...	...	...	...	...	...	**265,000**	**123,118**
Total Ministry—												
Budgetary	**1,433,674,971**	**1,366,543,501**	**108,851,678**	**108,682,936**	**2,417,579,742**	**2,357,725,827**	...	...	...	...	**3,960,106,391**	**3,832,952,264**
Non-budgetary	...	...	...	...	...	...	...	...	**33,742,467,927**	**262,965,982**	**33,742,467,927**	**262,965,982**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					International business development				
...	100,000	...	(100,000)	...	Grants for Asia-Pacific International Business Development	...	...	...	...
...	2,000,000	...	(1,855,600)	144,400	Grants under the Program for export market development	...	144,400	...	760,000
...	2,100,000	...	(1,955,600)	144,400		...	144,400	...	760,000
					International security and cooperation				
...	25,000	35,000	...	60,000	United Nations Voluntary Fund for Victims of Torture	60,000	...	...	60,000
...	500,000	...	(500,000)	...	Grants for Asia-Pacific Initiatives	...	...	...	...
...	5,392,000	1,051,000	...	6,443,000	Grants in lieu of taxes on diplomatic, consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council	6,250,895	192,105	...	5,771,058
...	16,000	(16,000)	...	...	Grants for payment of real estate taxes and local improvement costs on secondary diplomatic properties in Canada	...	...	...	...
...	4,359,000	...	...	4,359,000	Grant to the International Centre for Human Rights and Democratic Development	4,359,000	...	...	...
...	...	125,000	...	125,000	Chemical Weapons Convention Action Fund	125,000	...	...	100,000
...	10,292,000	1,195,000	(500,000)	10,987,000		10,794,895	192,105	...	5,931,058
					Public diplomacy				
...	13,500,000	...	...	13,500,000	Grants in aid of academic relations	13,486,166	13,834	...	16,214,741
...	9,294,000	125,000	(375,300)	9,043,700	Grants in aid of cultural relations	9,035,062	8,638	...	6,102,452
...	4,000	...	...	4,000	International Baccalaureat Office	4,000	...	...	4,000
...	...	10,000,000	...	10,000,000	Forum of Federations	10,000,000	...	...	...
...	22,798,000	10,125,000	(375,300)	32,547,700		32,525,228	22,472	...	22,321,193
					Corporate services				
...	15,000	...	...	15,000	Foreign Service Community Association	15,000	...	...	15,000
...	250,000	...	(92,599)	157,401	(S) Payments under the *Diplomatic Service (Special) Superannuation Act*	157,401	...	...	162,012
...	265,000	...	(92,599)	172,401		172,401	...	...	177,012
...	**35,455,000**	**11,320,000**	**(2,923,499)**	**43,851,501**	**Total—Grants**	**43,492,524**	**358,977**	...	**29,189,263**

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Contributions				
					International business development				
...	90,000	(50,000)	300,000	340,000	Technology development with Europe	230,535	109,465	...	88,330
...	9,520,000	...	1,665,000	11,185,000	Contributions under the Program for export market development	9,420,192	1,764,808	...	10,880,000
...	4,900,000	(861,162)	(140,838)	3,898,000	Contributions under the Program for export market development-investment	3,395,493	502,507	...	3,806,727
...	300,000	...	(300,000)	...	Contributions for Asia-Pacific International Business Development	...	...	...	50,000
...	14,810,000	(911,162)	1,524,162	15,423,000		13,046,220	2,376,780	...	14,825,057
					Trade and economic policy				
...	135,000	...	...	135,000	International commodity organizations (3,490,335 Belgian Francs)	113,673	21,327	...	130,972
...	369,000	...	...	369,000	World Customs Organization (9,505,250 Belgian Francs)	326,609	42,391	...	361,074
...	959,000	...	...	959,000	International Energy Agency (4,013,911 French Francs)	857,947	101,053	...	1,446,970
...	5,281,000	...	...	5,281,000	World Trade Organization (5,236,405 Swiss Francs)	4,716,876	564,124	...	4,432,994
...	9,544,000	...	...	9,544,000	Organization for Economic Cooperation and Development (39,932,000 French Francs)	6,515,580	3,028,420	...	7,228,294
...	119,000	...	...	119,000	Organization for Economic Cooperation and Development Centre for Education and Research (495,913 French Francs)	111,750	7,250	...	119,515
...	382,000	...	...	382,000	Nuclear Energy Agency of the Organization for Economic Cooperation and Development (1,599,596 French Francs)	361,426	20,574	...	677,108
...	460,000	...	...	460,000	World Intellectual Property Organization (455,676 Swiss Francs)	421,925	38,075	...	417,595
...	557,000	...	...	557,000	Asia-Pacific Economic Cooperation Secretariat (US $373,786)	534,630	22,370	...	456,528
...	53,000	...	4,664	57,664	Wassenaar arrangement (457,251 Austrian Shillings)	57,663	1	...	48,342
...	...	...	...	...	Items not required for the current year	...	...	...	84,113,012
...	17,859,000	...	4,664	17,863,664		14,018,079	3,845,585	...	99,432,404
					International security and cooperation				
...	12,210,000	...	...	12,210,000	Agency for Cultural and Technical Cooperation in Francophone Countries (51,087,356 French Francs)	10,049,740	2,160,260	...	10,516,541
...	1,393,000	...	...	1,393,000	Commonwealth Foundation (585,448 Pounds Sterling)	1,292,892	100,108	...	1,309,803
...	4,989,000	...	...	4,989,000	Commonwealth Secretariat (2,096,333 Pounds Sterling)	4,710,647	278,353	...	4,885,184
...	1,589,000	...	...	1,589,000	Commonwealth Youth Program (667,673 Pounds Sterling)	1,455,253	133,747	...	1,520,657
...	13,988,000	...	...	13,988,000	Food and Agriculture Organization (US $9,387,900)	12,516,092	1,471,908	...	12,624,564
...	1,808,000	...	72,000	1,880,000	International Civil Aviation Organization (US $1,213,542)	1,757,234	122,766	...	1,748,631
...	9,854,000	...	...	9,854,000	International Labour Organization (9,770,030 Swiss Francs)	7,566,813	2,287,187	...	8,759,108
...	404,000	...	...	404,000	International Maritime Organization (169,862 Pounds Sterling)	372,823	31,177	...	365,878

					North Atlantic Treaty Organization—				
...	10,483,000	...	...	10,483,000	Civil administration (270,186,556 Belgian Francs)	10,312,311	170,689	...	9,064,823
...	2,159,000	...	...	2,159,000	Science programs (55,640,000 Belgian Francs)	620,000	1,539,000	...	2,533,610
...	792,000	...	81,200	873,200	Activities of the international French-speaking community	849,203	23,997	...	789,000
...	63,000	...	...	63,000	Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (26,075,165 CFA)	46,000	17,000	...	48,200
...	30,000	...	...	30,000	United Nations Fund for Indigenous Populations	30,000	...	...	30,000
...	14,818,000	...	...	14,818,000	United Nations Educational, Scientific and Cultural Organization (36,484,753 French Francs) (US $4,092,336)	12,062,570	2,755,430	...	13,686,240
...	55,603,000	...	(346,680)	55,256,320	United Nations Organization (US $37,317,762)	46,685,049	8,571,271	...	47,703,929
...	18,477,000	...	...	18,477,000	World Health Organization (US $12,400,470)	16,576,530	1,900,470	...	16,227,864
...	23,854,000	(10,058,622)	100,093,800	113,889,178	United Nations peacekeeping operations (US $16,009,070)	96,612,275	17,276,903	...	55,059,876
...	5,550,000	...	928,800	6,478,800	Projects and development activities resulting from francophone summits	5,500,000	978,800	...	5,550,000
...	2,299,000	...	...	2,299,000	Preparatory Commission for the Organization for the Prohibition of Chemical Weapons (3,183,297 Netherlands Guilders)	1,834,861	464,139	...	1,036,616
...	19,966,000	...	...	19,966,000	Organization for Security and Cooperation in Europe (12,698,500 ECU)	12,057,452	7,908,548	...	13,892,065
...	609,000	...	...	609,000	Non-proliferation, arms control and disarmament (US $408,474)	308,497	300,503	...	287,616
...	4,000,000	...	...	4,000,000	Comprehensive Nuclear-Test-Ban Treaty Organization (US $2,684,564)	3,263,924	736,076	...	2,852,183
...	1,100,000	...	(467,000)	633,000	Permanent Secretariat of the United Nations Convention on Biological Diversity	631,320	1,680	...	1,168,800
...	600,000	182,193	321,790	1,103,983	Support of Canadian interests abroad	1,006,850	97,133	...	941,431
...	1,553,000	437,429	78,600	2,069,029	Support of foreign policy consultation, research and outreach	1,955,500	113,529	...	1,757,670
...	925,000	...	...	925,000	United Nations Voluntary Fund for the Environment	925,000	...	...	925,000
...	5,066,000	...	192,316	5,258,316	Inter-American Institute for Cooperation on Agriculture (US $3,400,073)	5,257,916	400	...	4,957,027
...	969,000	...	42,700	1,011,700	Roosevelt Campobello International Park Commission (US $650,000)	1,001,650	10,050	...	984,029
...	14,023,000	...	...	14,023,000	Organization of American States (US $9,411,628)	13,585,798	437,202	...	13,297,128
...	1,050,000	...	35,000	1,085,000	Peace Implementation Council (668,000 ECU)	1,083,340	1,660	...	1,320,768
...	28,000	...	...	28,000	Permanent Court of Arbitration (38,650 Netherlands Guilders)	21,084	6,916	...	23,904
...	14,000	...	...	14,000	International Fact Finding Commission (13,992 Swiss Francs)	...	14,000	...	12,737
...	1,381,000	860,000	600,000	2,841,000	Contributions for Asia-Pacific Initiatives	2,816,951	24,049	...	2,629,375
...	200,000	...	...	200,000	Canadian Foundation for the Americas	200,000	...	...	200,000
...	5,952,000	1,170,000	(100,000)	7,022,000	Youth International Internship Program	6,978,380	43,620	...	5,574,838
...	238,000	...	...	238,000	International Seabed Authority (US $160,000)	...	238,000	...	...
...	2,550,000	(2,000,000)	5,165,000	5,715,000	Peacebuilding Program	5,459,328	255,672	...	3,176,163
...	1,788,000	...	704,000	2,492,000	International environmental agreements	2,401,300	90,700	...	1,908,311
...	1,500,000	...	...	1,500,000	United Nations International Drug Control Program	1,500,000	...	...	1,500,000
...	600,000	...	...	600,000	Inter-American Drug Abuse Control Commission	600,000	...	...	600,000
...	6,678,000	(800,000)	(1,951,000)	3,927,000	Canadian Landmine Fund	3,925,419	1,581	...	4,169,162
...	20,000	...	...	20,000	Royal Commonwealth Society of Canada	20,000	...	...	19,500
...	333,000	...	333	333,333	International Fund for Ireland	333,333	...	...	333,333
...	8,938,000	...	...	8,938,000	International Atomic Energy Agency (US $1,023,230) (63,956,887 Austrian Schillings)	7,592,316	1,345,684	...	7,729,468
...	...	1,000,000	...	1,000,000	Korean Peninsula Energy Development Organization	1,000,000	...	...	1,000,000
...	...	...	92,715	92,715	Reimbursement to International Organizations for Canadian income tax	91,340	1,375	...	25,527

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
...	...	...	...	...	Items not required for the current year	...	...	...	116,338
...	260,444,000	(9,209,000)	105,543,574	356,778,574		304,866,991	51,911,583	...	264,862,897
					Assistance to Canadians abroad (Consular services)				
...	60,000	...	...	60,000	International Social Service Canada	60,000	...	...	60,000
					Public diplomacy				
...	2,000,000	...	...	2,000,000	Forum of Federations	1,712,060	287,940	...	500,000
...	**295,173,000**	**(10,120,162)**	**107,072,400**	**392,125,238**	**Total—Contributions**	**333,703,350**	**58,421,888**	...	**379,680,358**
					Departmental Summary by Business Line				
...	16,910,000	(911,162)	(431,438)	15,567,400	International business development	13,046,220	2,521,180	...	15,585,057
...	17,859,000	...	4,664	17,863,664	Trade and economic policy	14,018,079	3,845,585	...	99,432,404
...	270,736,000	(8,014,000)	105,043,574	367,765,574	International security and cooperation	315,661,886	52,103,688	...	270,793,955
...	60,000	...	...	60,000	Assistance to Canadians abroad (Consular services)	60,000	...	...	60,000
...	24,798,000	10,125,000	(375,300)	34,547,700	Public diplomacy	34,237,288	310,412	...	22,821,193
...	265,000	...	(92,599)	172,401	Corporate services	172,401	...	...	177,012
...	**330,628,000**	**1,199,838**	**104,148,901**	**435,976,739**	**Total Department**	**377,195,874**	**58,780,865**	...	**408,869,621**
					Canadian International Development Agency				
					Grants				
					Geographic programs				
...	...	...	14,395,427	14,395,427	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto	14,385,355	10,072	...	6,724,481
					Countries in transition				
...	250,000	1,250,000	(1,500,000)	...	Grants for cooperation with countries in transition in Central and Eastern Europe and the former Soviet Union	...	...	...	...
...	...	...	250,000	250,000	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto	250,000	...	...	...
...	250,000	1,250,000	(1,250,000)	250,000		250,000	...	...	...

					Multilateral programs				
...	117,035,000	116,000,000	(23,168,737)	209,866,263	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto	209,866,250	13	...	93,482,546
...	92,322,000	20,000,000	(4,980,937)	107,341,063	Programming against hunger and malnutrition through international development and nutritional institutions, international non-governmental organizations or the International Development Research Centre for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	107,341,062	1	...	77,132,583
...	96,632,000	17,200,000	(779,963)	113,052,037	Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals and for special program and project expenses directly related thereto	113,052,018	19	...	122,755,155
...	...	...	...	...	Items not required for the current year	...	...	...	304,633
...	305,989,000	153,200,000	(28,929,637)	430,259,363		430,259,330	33	...	293,674,917
					Canadian partnership				
...	71,611,000	(5,715,000)	(20,702,904)	45,193,096	Grants to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies, to provincial and municipal governments, their organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto	45,193,096	...	...	61,233,966
...	8,288,000	...	(567,953)	7,720,047	Development assistance as education and training for individuals and for special program and project expenses directly related thereto	7,720,047	...	...	8,451,369
...	...	...	400,000	400,000	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto	400,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	4,359,000
...	79,899,000	(5,715,000)	(20,870,857)	53,313,143		53,313,143	...	...	74,044,335
...	**386,138,000**	**148,735,000**	**(36,655,067)**	**498,217,933**	**Total—Grants**	**498,207,828**	**10,105**	...	**374,443,733**

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Contributions				
					Geographic programs				
...	615,555,000	...	(1,271,095)	614,283,905	Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to developing countries and their agencies and institutions in such countries and contributions to Canadian, international and regional institutions, organizations and agencies, to provincial governments, their organizations and agencies, and to Canadian private sector firms in support of regional and country specific projects, programs and activities, and for special program and project expenses directly related thereto	613,285,073	998,832	...	642,998,779
...	...	...	4,933,360	4,933,360	Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities, and appeals and for special program and project expenses directly related thereto	4,907,513	25,847	...	2,023,383
...	615,555,000	...	3,662,265	619,217,265		618,192,586	1,024,679	...	645,022,162
					Countries in transition				
...	156,537,000	...	(29,931,328)	126,605,672	Contributions for cooperation with countries in transition in Central and Eastern Europe and the former Soviet Union	126,578,437	27,235	...	113,380,568
...	...	...	1,786,750	1,786,750	Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities, and appeals and for special program and project expenses directly related thereto	1,786,750	...	...	3,068,980
...	156,537,000	...	(28,144,578)	128,392,422		128,365,187	27,235	...	116,449,548
					Multilateral programs				
...	100,000	...	638,926	738,926	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto	738,925	1	...	837,260

...	100,000	...	37,522,256	37,622,256	Programming against hunger and malnutrition through international development institutions, international non-governmental organizations or the International Development Research Centre for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	37,622,161	95	...	35,423,407
...	1,300,000	...	(66,878)	1,233,122	Contribution to the Inter-American Development Bank	1,233,116	6	...	1,426,265
...	93,281,000	...	(41,858,969)	51,422,031	Programming against hunger and malnutrition through developing countries, their agencies and persons in such countries, Canadian non-governmental organizations or development institutions for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	51,421,931	100	...	79,111,803
...	100,000	...	2,669,918	2,769,918	Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities, and appeals and for special program and project expenses directly related thereto	2,769,693	225	...	1,211,596
...	...	...	2,099,192	2,099,192	Incentives to Canadian, international and developing country private investors, institutions, organizations, and governments in support of industrial cooperation programs, projects and activities as well as special program and project expenses directly related thereto	2,099,192	...	...	675,708
...	94,881,000	...	1,004,445	95,885,445		95,885,018	427	...	118,686,039
					Canadian partnership				
...	107,416,000	...	71,614,294	179,030,294	Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies, to provincial and municipal governments, their organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto	179,019,693	10,601	...	155,165,346
...	55,667,000	...	(10,624,225)	45,042,775	Incentives to Canadian, international and developing country private investors, institutions, organizations, and governments in support of industrial cooperation programs, projects and activities as well as special program and project expenses directly related thereto	45,042,774	1	...	42,530,163
...	163,083,000	...	60,990,069	224,073,069		224,062,467	10,602	...	197,695,509

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Communications				
...	4,614,000	...	(1,305,548)	3,308,452	Contributions to Canadian or international communications organizations, other federal, provincial or municipal governments, broadcasters and producers, other donor governments and institutions in support of the development information program involving the production and dissemination of development information, educational materials and related activities	3,308,450	2	...	4,626,883
...	...	...	448,414	448,414	Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies, to provincial and municipal governments, their organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto	448,414	...	...	487,634
...	4,614,000	...	(857,134)	3,756,866		3,756,864	2	...	5,114,517
...	**1,034,670,000**	...	**36,655,067**	**1,071,325,067**	**Total—Contributions**	**1,070,262,122**	**1,062,945**	...	**1,082,967,775**
					Other transfer payments				
					Multilateral programs				
...	**317,600,000**	**145,538,304**	**(51,078,301)**	**412,060,003**	(S) Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the *International Development (Financial Institutions) Assistance Act*	**412,060,003**	...	...	**247,354,953**
					Program Summary by Business Line				
...	615,555,000	...	18,057,692	633,612,692	Geographic programs	632,577,941	1,034,751	...	651,746,643
...	156,787,000	1,250,000	(29,394,578)	128,642,422	Countries in transition	128,615,187	27,235	...	116,449,548
...	718,470,000	298,738,304	(79,003,493)	938,204,811	Multilateral programs	938,204,351	460	...	659,715,909
...	242,982,000	(5,715,000)	40,119,212	277,386,212	Canadian partnership	277,375,610	10,602	...	271,739,844
...	4,614,000	...	(857,134)	3,756,866	Communications	3,756,864	2	...	5,114,517
...	**1,738,408,000**	**294,273,304**	**(51,078,301)**	**1,981,603,003**	**Total Program**	**1,980,529,953**	**1,073,050**	...	**1,704,766,461**
...	**2,069,036,000**	**295,473,142**	**53,070,600**	**2,417,579,742**	**Total Ministry**	**2,357,725,827**	**59,853,915**	...	**2,113,636,082**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
International business development—			
Canadian business centres	50,000	14,118	15,715
Trade fairs and investment/technology missions	8,000,000	2,046,541	2,811,812
	8,050,000	2,060,659	2,827,527
International Security and Co-operation	600,000	437,992	...
Assistance to Canadians abroad (consular services)—			
Specialized consular fees	2,230,000	1,979,768	2,119,390
Public diplomacy—			
Canadian education centres	1,103,000	860,000	788,000
Corporate services—			
International Telecommunication Services	2,090,000	890,222	1,007,475
Training services by the Canadian Foreign Service Institute	5,000,000	4,345,167	4,839,470
Real property services abroad	5,200,000	3,786,399	3,531,949
	12,290,000	9,021,788	9,378,894
Passport services—			
Passport fees	68,388,589	84,883,483	64,923,865
Total budgetary	92,661,589	99,243,690	80,037,676
Non-budgetary (respendable receipts)			
Loans and advances to personnel posted abroad	...	17,396,623	12,706,902
Advances to fund posts abroad	...	716,272,507	705,377,461
Total non-budgetary	...	733,669,130	718,084,363
Total Department—			
Budgetary	**92,661,589**	**99,243,690**	**80,037,676**
Non-budgetary	**...**	**733,669,130**	**718,084,363**
Export Development Corporation			
Non-budgetary (respendable receipts)			
Loan repayments	174,900,000	132,287,572	143,444,040
Total Program—Non-budgetary	**174,900,000**	**132,287,572**	**143,444,040**
Total Ministry—			
Budgetary	**92,661,589**	**99,243,690**	**80,037,676**
Non-budgetary	**174,900,000**	**865,956,702**	**861,528,403**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	3,354	1,702
Total tax revenues	3,354	1,702
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Personnel posted abroad	499,163	458,452
Other accounts—		
Interest on mission bank accounts	408,384	225,196
	907,547	683,648
Refunds of previous years' expenditures—		
Accountable advances	333,682	256,183
Program for Export Market Development—Contributions	3,560,746	3,443,371
Other grants and contributions	344,209	2,646,675
Operating	9,985,333	9,004,558
Capital	235,969	259,342
Sundries	545,777	232,090
Adjustments to prior year's payables	3,566,132	5,052,961
	18,571,848	20,895,180
Sales of goods and services—		
Rights and privileges—		
Import/export permits	14,713,474	16,408,154
Rental of staff accommodations	14,800,532	14,561,258
Softwood lumber fees	95,858,296	102,514,327
Consular fees—Passport purchase	48,031,759	43,934,820
Sundries	33,764	(272,096)
	173,437,825	*177,146,463*
Other fees and charges—		
Sundries	*6,806*	*21,574*
Sales of goods and information products—		
Sales of properties	25,153,628	6,879,001
Sundries	469	...
	25,154,097	*6,879,001*
	198,598,728	184,047,038
Proceeds from the disposal of surplus Crown assets	2,229,886	2,012,977
Miscellaneous non-tax revenues—		
Services rendered on behalf of Passport Office	4,447,460	4,447,464
Gain for reevaluation at year-end	701,202	...
Sundries	296,323	625,204
	5,444,985	5,072,668
Total non-tax revenues	**225,752,994**	**212,711,511**
Total Department	**225,756,348**	**212,713,213**
Canadian International Development Agency		
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
International development assistance—Loans to developing countries	2,483,211	2,597,634
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	8,892,586	7,868,683
Repayment of loans to developing countries	896,911	2,100,836
Adjustments to prior year's payables	463,830	983,622
	10,253,327	10,953,141
Sales of goods and services—		
Other fees and charges—		
Services and commitment charges on loans to developing countries	37,141	43,665
Proceeds from the disposal of surplus Crown assets	14,933	6,938
Miscellaneous non-tax revenues—		
Miscellaneous	586,254	59,942
Gain for reevaluation at year-end	81,995,013	...
	82,581,267	**59,942**
Total Program	**95,369,879**	**13,661,320**

	Current year	Previous year
	$	$
Export Development Corporation		
Non-tax revenues—		
Return on investments—(1)		
Loans, investments and advances—		
Development of export trade	115,926,366	116,028,962
Miscellaneous non-tax revenues—		
Gain for exchange on revaluation at year-end	78,763,864	...
Miscellaneous	...	9,376,027
	78,763,864	9,376,027
Total Program	**194,690,230**	**125,404,989**
International Joint Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	337,525	268,772
Adjustments to prior year's payables	697	2,257
	338,222	271,029
Proceeds from the disposal of surplus Crown assets	...	274
Miscellaneous non-tax revenues—		
United States share of expenses of the regional office—		
Windsor	120,231	67,673
Other receipts	202	...
	120,433	67,673
Total Program	**458,655**	**338,976**
NAFTA Secretariat, Canadian Section		
Non-tax revenues—		
Miscellaneous non-tax revenues	347,862	129,888
Total Program	**347,862**	**129,888**

	Current year	Previous year
	$	$
Northern Pipeline Agency		
Non-tax revenues—		
Miscellaneous non-tax revenues—		
Recovery of costs from Foothills Pipe Lines (Yukon) Ltd	151,740	166,226
Total Program	**151,740**	**166,226**
Ministry Summary		
Tax revenues—		
Goods and services tax	3,354	1,702
Total tax revenues	3,354	1,702
Non-tax revenues—		
Return on investments	119,317,124	119,310,244
Refunds of previous years' expenditures	29,163,397	32,119,350
Sales of goods and services—	198,635,869	184,090,703
Proceeds from the disposal of surplus Crown assets	2,244,819	2,020,189
Miscellaneous non-tax revenues	167,410,151	14,872,424
Total non-tax revenues	516,771,360	352,412,910
Total Ministry	**516,774,714**	**352,414,612**

(1) Interest unless otherwise indicated.

SECTION 10

2000-2001

PUBLIC ACCOUNTS OF CANADA

Governor General

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Objective

To enable the Governor General of Canada to perform his/her constitutional and traditional roles; and to provide for the administration of Honours.

Business Line Description

Governor General

Provides for the payment of the Governor General's salary, for the costs of the Governor General's annual program including visits in Canada and abroad, for the citizen access and visitor services program at Rideau Hall and the operation of the office and residences.

Honours

Provides for the administration of programs in the National Honours system, including the Order of Canada, the Order of Military Merit, the Canadian Bravery Decorations, the Meritorious Service Decorations, Exemplary Service Medals, Special Service Medals, Commemorative and other medals; provides funding for the administration of the Governor General's Academic Medals and the Governor General's Caring Canadian Award; also provides for the administration of the Canadian Heraldic Authority.

Former Governors General

Provides for expenditures in respect of the activities performed by former Governors General, which devolve upon them as a result of their having occupied that office and of the pensions of former Governors General or their spouses.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	12,034,000	...	...	12,034,000	1	Program expenditures				
...	...	...	2,138,738	2,138,738		Governor General's special warrants				
...	...	...	81,000	81,000		Transfer from TB Vote 15 [1]				
...	12,034,000	...	2,219,738	14,253,738		Total—Vote 1	14,189,258	64,480	...	13,692,978
...	103,000	...	975	103,975	(S)	Salary of the Governor General (*Governor General's Act*)	103,975	...	...	102,875
...	354,000	...	(41,086)	312,914	(S)	Annuities payable under the *Governor General's Act*	312,914	...	...	254,751
...	1,205,000	...	147,000	1,352,000	(S)	Contributions to employee benefit plans	1,352,000	...	...	1,265,000
9,477	...	...	1,479	10,956	(S)	Spending of proceeds from the disposal of surplus Crown assets	10,484	...	472	...
9,477	**13,696,000**	...	**2,328,106**	**16,033,583**		**Total Ministry—Budgetary**	**15,968,631**	**64,480**	**472**	**15,315,604**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 15—Compensation adjustments.

Program by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Governor General	13,188,302	13,123,506	...	...	...	...	...	...	...	...	13,188,302	13,123,506
Honours	1,975,932	1,975,776	...	...	...	...	...	...	...	...	1,975,932	1,975,776
Former Governors General	556,435	556,435	...	...	312,914	312,914	...	...	...	...	869,349	869,349
Total Ministry— Budgetary	**15,720,669**	**15,655,717**	...	...	**312,914**	**312,914**	...	...	...	...	**16,033,583**	**15,968,631**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Grants				
					Former Governors General				
...	11,000	...	(11,000)	...	Grants to surviving spouses of former Governors General to provide for expenses incurred in the performance of Crown-related activities	...	...	...	...
...	354,000	...	(41,086)	312,914	(S) Annuities payable under the *Governor General's Act*	312,914	...	...	254,751
...	**365,000**	...	**(52,086)**	**312,914**	**Total Ministry**	**312,914**	...	...	**254,751**

(S) Statutory transfer payment.

Revenues

	Current year	Previous year
	$	$
Tax revenues—		
Goods and services tax	12,024	10,691
Total tax revenues	**12,024**	**10,691**
Non-tax revenues—		
Refunds of previous year's expenditures— Adjustments to prior year's payables	872	6
Proceeds from the disposal of surplus Crown assets	1,479	9,477
Miscellaneous non-tax revenues	131,879	130,586
Total non-tax revenues	**134,230**	**140,069**
Total Ministry	**146,254**	**150,760**

SECTION 11

2000-2001

PUBLIC ACCOUNTS OF CANADA

Health

Department

Hazardous Materials Information Review Commission

Canadian Institutes of Health Research

Patented Medicine Prices Review Board

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Department

Objective

The departmental mission is to help the people of Canada maintain and improve their health.

Business Line Description

Management of risks to health

This business line is responsible for anticipating, preventing and responding to health risks posed by food, water, drugs, medical devices and other therapeutic products, occupational and environmental hazards, diseases, consumer products, pest control products, blood and blood products, peacetime disasters and certain determinants of health such as personal behaviour, family, social and economic circumstances.

Promotion of population health

The business line provides a broad integrated approach to population health, taking into account the social, behavioural, and economic determinants of health. It addresses health inequalities among Canadians through the development and support of policies and programs to support disease prevention and health promotion in collaboration with key partners in other government departments, provinces, territories and the non-government sector. The business line supports action to promote health by addressing determinants that fall both within and outside of the health sector throughout the life cycle. It recognizes and emphasizes the importance of investment in early childhood as a means to better health throughout life. The delivery of this business line is carried out through a life cycle framework characterized under the three stages of life: i) childhood and adolescence, ii) early to mid-adulthood, and, iii) later life.

Aboriginal health

The principle that health status inequalities and health service concerns among First Nations will be addressed more effectively when decisions are made by themselves is widely accepted by health experts and Aboriginal people. This business line works toward increased control and management of community-based health services by Aboriginal people through transfer, integrated contribution agreements and other health funding arrangements, capacity building and training. The business line also supports actions on health inequities affecting First Nations and Inuit people.

Health system support and renewal

This business line provides support for leadership on all areas of Canada's health system. It uses knowledge and action from across the Department to ensure the viability and affordability of medicare and a more appropriate balance in Canada's health system across health care, promotion, prevention and protection. The focus is on increasing efficiency and effectiveness in collaboration with the provinces and territories.

Health policy, planning and information

This business line contributes to the achievement of federal health objectives by: internally, drawing together activities and levers (surveillance, research, policy, communications, federal/provincial and international relations, legislation, consultation, planning and review) used across all business lines, into a cohesive, cost-effective way to deliver the government's health agenda and core Health Canada responsibilities; externally, contributing to the generation, provision and use of health information, taking into account the roles of our health information partners.

Corporate services

Corporate services provide services and advice to departmental senior managers in support of program needs related to the management, use and reporting of financial and human resources, facilities and assets, information technology, and audit services.

Hazardous Materials Information Review Commission

Objective

To allow suppliers or employers involved with hazardous industrial materials to protect confidential business information concerning their products and at the same time to ensure that workers are provided with accurate safety and health information for these products.

Business Line Description

Material safety data sheet compliance

This business line contributes to the right of workers to know about the health and safety hazards of exposure to chemicals found in products associated with claims for exemption by ensuring that material safety data sheet (MSDS) and labels are compliant with Workplace Hazardous Materials Information System (WHMIS) requirements. This includes an assessment of the scientific information relevant to each of the product's ingredients and advice on the health and safety hazards posed by the product pursuant to the *Hazardous Products Act*, the *Canada Labour Code (Act)*, and provincial and territorial occupational health and safety legislation. Where non-compliance is found, a formal order for revision of the MSDS is issued and follow-up done to ensure compliance.

This activity will continue to result in a direct contribution to the reduction of workplace-related illness and injury which, in turn, has the effect of easing economic pressures due to compensation claims and health care costs.

Client services

The responsibilities within this area include the formal registration of claims for exemption, the issuance of Registry numbers, the security of claim-related information and the issuance of a decision on claim validity pursuant to the *Hazardous Materials Information Review Act*. In addition, client services provides general advice and guidance to claimants and monitors levels of client satisfaction.

Dispute resolution

This business line includes the convening of independent tripartite boards to hear appeals or disputes from claimants or affected parties in order to address issues or disputes as early and effectively as possible.

An appeal may relate to the compliance of an MSDS, the rejection of a claim or to a request that confidential business information be disclosed in confidence to an affected party for occupational safety and health reasons.

Dispute resolution options such as mediation or facilitated discussion, will be implemented in a manner that is cost-effective and fair to everyone involved.

Canadian Institutes of Health Research

Objective

To excel, according to international standards of scientific excellence in the creation of new knowledge and its translation into improved health, more effective health services and products, and a strengthened Canadian health care system.

Business Line Description

Creation and exchange of new health knowledge in support of the objective of CIHR

CIHR has a mandate to create new knowledge and to translate this knowledge into improved health for Canadians, improved services and products and a strengthened health care system. To achieve its objectives, CIHR is establishing Institutes, funding mechanisms and other structures. Key to its success will be support for a mix of investigator-initiated research and strategic research initiatives. The strategic research initiatives will be led by Institutes, and by the Governing Council. The Institutes will be constituted to maximize the involvement of researchers, users, health practitioners, government policy makers, private sector and other partners in the development of strategic plans to support health research, and to facilitate the translation of research results into benefits for Canadians.

Patented Medicine Prices Review Board

Objective

To protect consumer interests and to contribute to Canadian health care by ensuring that prices charged by manufacturers of patented medicines are not excessive.

Business Line Description

Patented Medicine Prices Review Board

The Patented Medicine Prices Review Board (PMPRB) gathers information on the prices charged by manufacturers of patented medicines in Canada, analyses that data and takes action, when required, to reduce prices which are, in the opinion of the Board, excessive. Price reductions are accomplished through:

- voluntary action taken by the patentees;
- formal Voluntary Compliance Undertakings (VCUs) to lower prices and offset excess revenues; or,
- following a public hearing in which prices are found to be excessive, through the issuance of remedial orders.

The PMPRB relies on voluntary compliance wherever possible since it is more effective, less time consuming, and less costly to all parties. Voluntary compliance by patentees is facilitated by published guidelines intended to assist companies in setting prices that are not excessive.

Under the *Patent Act*, the Board is required to consider the prices of medicines in other countries, the prices of other medicines in the same therapeutic class, changes in the Consumer Price Index (CPI), and other factors when assessing whether or not the price of a medicine is excessive. The Act allows the Minister of Health, in consultation with provincial ministers of health and others, to make regulations regarding additional factors the Board shall take into consideration in determining if a price is excessive and to assign additional duties and powers to the PMPRB. Furthermore, it authorizes the Minister of Health to require the Board to conduct inquiries into matters as determined by the Minister.

The PMPRB also reports to Parliament on the price trends of all medicines and on the ratio of pharmaceutical research and development expenditures to sales for the patented pharmaceutical industry and individual patentees in Canada.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	1,148,851,342	...	...	1,148,851,342	1	Operating expenditures				
...	...	47,353,527	...	47,353,527	1a	Operating expenditures				
...	...	...	118,793,960	118,793,960		Governor General's special warrants				
...	...	...	1,664,500	1,664,500		Transfer from: TB Vote 10 (1)				
...	...	...	10,522,000	10,522,000		TB Vote 15 (1)				
...	1,148,851,342	47,353,527	130,980,460	1,327,185,329		Total—Vote 1	1,313,072,508	14,112,821	...	1,104,892,376
...	864,401,000	...	...	864,401,000	5	Grants and contributions				
...	...	67,373,704	...	67,373,704	5a	Grants and contributions				
...	864,401,000	67,373,704	...	931,774,704		Total—Vote 5	931,746,750	27,954	...	864,457,417
...	51,658	...	(61)	51,597	(S)	Minister of Health—Salary and motor car allowance	51,597	...	...	50,716
...	66,643,000	...	8,146,000	74,789,000	(S)	Contributions to employee benefit plans	74,789,000	...	...	69,984,000
...	...	...	(57,804)	(57,804)	(S)	Payments for insured health services and extended health care services	(57,804)	...	...	(18,540)
...	...	...	158,490	158,490	(S)	Refunds of amounts credited to revenues in previous years	158,490	...	...	128,644
151,000	...	...	762,024	913,024	(S)	Spending of proceeds from the disposal of surplus Crown assets	717,292	44,732	151,000	380,583
...	...	...	61,493	61,493	(S)	Collection agency fees	61,493	...	...	54,640
...	...	...	...	...		Appropriations not required for the current year	...	...	...	855,364,288
151,000	**2,079,947,000**	**114,727,231**	**140,050,602**	**2,334,875,833**		**Total Department—Budgetary**	**2,320,539,326**	**14,185,507**	**151,000**	**2,895,294,124**
						Hazardous Materials Information Review Commission				
...	1,665,000	...	...	1,665,000	10	Program expenditures				
...	...	566,750	...	566,750	10a	Program expenditures				
...	...	...	36,000	36,000		Transfer from TB Vote 15 (1)				
...	1,665,000	566,750	36,000	2,267,750		Total—Vote 10	1,934,689	333,061	...	1,683,618
...	264,000	...	32,000	296,000	(S)	Contributions to employee benefit plans	296,000	...	...	185,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	800
...	**1,929,000**	**566,750**	**68,000**	**2,563,750**		**Total Program—Budgetary**	**2,230,689**	**333,061**	...	**1,869,418**

						Canadian Institutes of Health Research (2)				
...	...	2,188,545	...	2,188,545	6a	Operating expenditures				
...	...	...	103,000	103,000		Transfer from TB Vote 15 (1)				
						Transfer of funds (Vote 15 from Medical Research Council)				
...	...	...	12,759,000	12,759,000		Operating expenditures				
...	...	...	4,099,000	4,099,000		Governor General's special warrants				
...	...	...	35,000	35,000		TB Vote 10 (1)				
...	...	...	19,000	19,000		TB Vote 15 (1)				
...	...	2,188,545	17,015,000	19,203,545		Total—Vote 6a	18,850,250	353,295	...	13,188,774
...	...	86,049,570	..	86,049,570	7a	Grants				
...	...	...	294,675,000	294,675,000		Grants (Vote 20 from Medical Research Council)				
...	...	86,049,570	294,675,000	380,724,570		Total—Vote 7a	369,833,298	10,891,272	...	296,284,639
...	...	...	1,346,000	1,346,000	(S)	Contributions to employee benefit plans	1,346,000	...	...	1,031,000
					(S)	Spending of proceeds from the disposal of surplus Crown assets:				
...	...	...	97	97		Unused proceeds from the previous year				
...	...	...	15,240	15,240		Proceeds received during the year				
...	...	...	15,337	15,337		Total	2,859	...	12,478	...
...	...	...	2,682	2,682	(S)	Collection agency fees	2,682	...	...	...
...	**...**	**88,238,115**	**313,054,019**	**401,292,134**		**Total Program—Budgetary**	**390,035,089**	**11,244,567**	**12,478**	**310,504,413**
						Medical Research Council (2)				
...	12,759,000	...	(12,759,000)	...	15	Operating expenditures				
...	...	...	4,099,000	4,099,000		Governor General's special warrants				
...	...	...	35,000	35,000		Transfer from: TB Vote 10 (1)				
..	...	...	19,000	19,000		TB Vote 15 (1)				
...	...	...	(4,153,000)	(4,153,000)		Transfer of funds to Vote 6a (Canadian Institutes of Health Research)				
...	12,759,000	...	(12,759,000)	...		Total—Vote 15	...	...	...	...
...	294,675,000	...	(294,675,000)	...	20	Grants				
...	1,199,000	...	(1,199,000)	...	(S)	Contributions to employee benefit plans	...	...	...	...
97	...	...	(97)	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	...
97	**308,633,000**	**...**	**(308,633,097)**	**...**		**Total Program—Budgetary**	**...**	**...**	**...**	**...**
						Patented Medicine Prices Review Board				
...	3,250,000	...	...	3,250,000	25	Program expenditures				
...	...	134,349	...	134,349	25a	Program expenditures				
...	...	...	212,000	212,000		Governor General's special warrants				
...	...	...	56,000	56,000		Transfer from TB Vote 15 (1)				
...	3,250,000	134,349	268,000	3,652,349		Total—Vote 25	3,480,564	171,785	...	3,193,646

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	461,000	...	56,000	517,000	(S)	Contributions to employee benefit plans	517,000	...	...	474,000
566	...	...	1,400	1,966	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	566	1,400	...
566	**3,711,000**	**134,349**	**325,400**	**4,171,315**		**Total Program—Budgetary**	**3,997,564**	**172,351**	**1,400**	**3,667,646**
151,663	**2,394,220,000**	**203,666,445**	**144,864,924**	**2,742,903,032**		**Total Ministry—Budgetary**	**2,716,802,668**	**25,935,486**	**164,878**	**3,211,335,601**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

(2) Votes 15 and 20 were originally appropriated in the Main Estimates under Medical Research Council. They have been replaced by Votes 6a and 7a under Canadian Institutes of Health Research. The Canadian Institutes of Health Research came into force on June 7, 2000 (Bill C-13).

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Management of risks to health	355,659,735	341,396,623	...	...	16,344,395	16,344,395	56,886,000	48,373,888	...	...	315,118,130	309,367,130
Promotion of population health	102,034,941	101,184,941	...	...	188,776,413	188,748,459	...	...	...	...	290,811,354	289,933,400
Aboriginal health	689,397,410	687,516,200	...	...	608,852,263	608,852,263	9,083,000	7,201,790	...	...	1,289,166,673	1,289,166,673
Health system support and renewal	6,284,643	6,284,643	...	...	40,599,338	40,599,338	...	...	...	...	46,883,981	46,883,981
Health policy, planning and information	150,633,035	145,572,069	...	...	36,155,936	36,155,936	...	...	...	...	186,788,971	181,728,005
Corporate services	150,353,953	147,359,734	15,446,216	15,446,216	40,988,555	40,988,555	682,000	334,368	...	...	206,106,724	203,460,137
Sub-total	1,454,363,717	1,429,314,210	15,446,216	15,446,216	931,716,900	931,688,946	66,651,000	55,910,046	...	...	2,334,875,833	2,320,539,326
Revenues netted against expenditures	(66,651,000)	(55,910,046)	...	...	...	...	(56,651,000)	(55,910,046)	...	...	...	...
Total Department—Budgetary	**1,387,712,717**	**1,373,404,164**	**15,446,216**	**15,446,216**	**931,716,900**	**931,688,946**	**...**	**...**	**...**	**...**	**2,334,875,833**	**2,320,539,326**
Hazardous Materials Information Review Commission												
Material safety data sheet compliance	1,668,240	1,274,746	...	...	...	...	...	...	...	...	1,668,240	1,274,746
Client services	509,260	706,661	...	...	...	...	...	...	...	...	509,260	706,661
Dispute resolution	386,250	249,282	...	...	...	...	...	...	...	...	386,250	249,282
Total Program—Budgetary	**2,563,750**	**2,230,689**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**2,563,750**	**2,230,689**
Canadian Institutes of Health Research (1)												
Creation and exchange of new health knowledge in support of the Canadian Institutes of Health Research	20,117,564	19,466,343	450,000	735,449	380,724,570	369,833,297	...	...	...	...	401,292,134	390,035,089
Total Program—Budgetary	**20,117,564**	**19,466,343**	**450,000**	**735,449**	**380,724,570**	**369,833,297**	**...**	**...**	**...**	**...**	**401,292,134**	**390,035,089**
Patented Medicine Prices Review Board—Budgetary	**4,171,315**	**3,997,564**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**4,171,315**	**3,997,564**
Total Ministry—Budgetary	**1,414,565,346**	**1,399,098,760**	**15,896,216**	**16,181,665**	**1,312,441,470**	**1,301,522,243**	**...**	**...**	**...**	**...**	**2,742,903,032**	**2,716,802,668**

(1) The Canadian Institutes of Health Research came into force on June 7, 2000 (Bill C-13).

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Management of risks to health				
...	100,000	...	...	100,000	World Health Organization	100,000	...	...	100,000
...	5,000	...	...	5,000	International Commission on Radiological Protection	5,000	...	...	5,000
...	5,000,000	...	...	5,000,000	Grant to the Canadian blood services: transition costs	5,000,000	...	...	37,000,000
...	5,105,000	...	...	5,105,000		5,105,000	...	...	37,105,000
					Promotion of population health				
...	11,640,000	2,099,527	(3,749,846)	9,989,681	Grants to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	9,989,681	...	...	8,847,310
...	3,000,000	...	...	3,000,000	Grant to the National Cancer Institute of Canada for the Canadian Breast Cancer Research Initiative	3,000,000	...	...	3,000,000
...	8,010,000	...	(2,333,635)	5,676,365	Grants towards the Canadian Strategy on HIV/AIDS	5,676,365	...	...	5,967,617
...	22,650,000	2,099,527	(6,083,481)	18,666,046		18,666,046	...	...	17,814,927
					Health policy, planning and information				
...	860,000	...	(1,100)	858,900	Grants to eligible non-profit international organizations in support of their projects or programs on health	858,900	...	...	863,450
...	11,000,000	...	...	11,000,000	Grant to the Canadian Health Services Research Foundation to assist in the establishment and management of the Health Services Research Fund	11,000,000	...	...	11,000,000
...	11,860,000	...	(1,100)	11,858,900		11,858,900	...	...	11,863,450
...	**39,615,000**	**2,099,527**	**(6,084,581)**	**35,629,946**	**Total—Grants**	**35,629,946**	**...**	**...**	**66,783,377**
					Contributions				
					Management of risks to health				
...	87,000	...	1,132,562	1,219,562	Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	1,219,562	...	...	...

...	6,750,000	...	1,603,181	8,353,181	Contribution towards the Toxic Substances Research Initiative	8,353,181	...	...	6,535,550
...	1,296,000	...	370,652	1,666,652	Contributions to Canadian blood services and/or other designated transfusion/transplantation centers to support adverse event surveillance activities	1,666,652	...	...	682,100
...	...	...	...	...	Items not required for the current year	...	...	...	451,700
...	8,133,000	...	3,106,395	11,239,395		11,239,395	...	...	7,669,350
					Promotion of population health				
...	31,309,000	6,332,177	(9,671,905)	27,969,272	Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	27,941,318	27,954	...	24,895,995
...	14,500,000	...	(24)	14,499,976	Payments to provinces and territories and to national non-profit organizations to support the development of innovative alcohol and drug treatment and rehabilitation programs	14,499,976	...	...	14,570,000
...	65,726,000	...	9,729,319	75,455,319	Contributions to non-profit community organizations to support, on a long-term basis, the development and provision of preventative and early intervention services aimed at addressing the health and developmental problems experienced by young children at risk in Canada	75,455,319	...	...	67,018,800
...	20,954,000	...	1,631,800	22,585,800	Contribution towards the Canadian Strategy on HIV/AIDS	22,585,800	...	...	24,000,496
...	...	...	...	...	Items not required for the current year	...	...	...	5,500
...	132,489,000	6,332,177	1,689,190	140,510,367		140,482,413	27,954	...	130,490,791
					Aboriginal health				
...	19,045,000	...	712,435	19,757,435	Contributions to incorporated local or regional non-profit aboriginal organizations and institutions for the purpose of developing early intervention programs for aboriginal pre-school children and their families	19,757 435	...	...	19,576,278
...	247,013,000	...	(9,287,986)	237,725,014	Contributions for integrated Indian and Inuit community based health care services	237,725,014	...	...	203,609,432
...	160,547,000	...	21,454,844	182,001,844	Payment to Indian bands, associations or groups for the control and provision of health services	182,001,844	...	...	174,254,602
...	24,000,000	...	237,404	24,237,404	Payment to Indian bands, associations or groups for the provision and control of non-insured health benefits	24,237,404	...	...	31,708,732
...	83,761,000	...	8,203,653	91,964,653	Contributions to Indian bands, Indian and Inuit associations or groups or local governments and the territorial governments for non-insured health services	91,964,653	...	...	87,316,402
...	16,417,000	...	(16,417,000)	...	Contributions for national Indian and Inuit time limited special initiatives	...	...	...	5,314,271
...	2,992,000	...	(364,125)	2,627,875	Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional health careers	2,627,875	...	...	2,837,943

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	907,000	...	(324,061)	582,939	Contributions to the government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities	582,939	...	...	582,939
...	979,000	...	803,834	1,782,834	Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health	1,782,834	...	...	2,303,237
...	1,413,000	...	7,830,076	9,243,076	Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment	9,243,076	...	...	5,621,933
...	24,300,000	...	(1,670,693)	22,629,307	Contribution towards the Aboriginal head start on-reserve program	22,629,307	...	...	28,194,222
...	...	10,656,000	(1,656,118)	8,999,882	Contributions for First nations and Inuit health promotion and prevention projects and for developmental projects to support First nations and Inuit control of health services	8,999,882	...	...	...
...	...	7,300,000	...	7,300,000	Payments to the Aboriginal Health Institute/Centre for the Advancement of Aboriginal Peoples' Health	7,300,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	4,296,959
...	581,374,000	17,956,000	9,522,263	608,852,263		608,852,263	...	...	565,616,950
					Health system support and renewal				
...	59,489,000	...	(18,831,858)	40,657,142	Contributions to provincial and territorial governments, and to non-profit organizations in the health or social services field, in order to test and evaluate ways to improve the health care system of the future, specifically in the four priority areas which were agreed to by the federal and provincial/territorial governments (primary care, home care, pharmacare, integrated service delivery)	40,657,142	...	...	43,824,788
...	...	...	(57,804)	(57,804)	(S) Payments for insured health services and extended health care services	(57,804)	...	...	(18,540)
...	59,489,000	...	(18,889,662)	40,599,338		40,599,338	...	...	43,806,248

					Health policy, planning and information				
...	2,210,000	300,000	(163,044)	2,346,956	Women's health contributions program	2,346,956	...	...	2,900,002
...	398,000	...	(398,000)	...	Contributions to provinces, territories and nationally recognized associations and agencies for the development of health information systems	...	...	...	24,000
...	832,000	1,286,000	200,324	2,318,324	Contribution to the Canadian Institute for Health Information	2,318,324	...	...	2,494,956
...	7,000,000	...	(364,126)	6,635,874	Information highway support program	6,635,874	...	...	4,358,550
...	12,809,000	...	(3,933,949)	8,875,051	Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	8,875,051	...	...	8,144,422
...	556,000	...	(556,000)	...	Contributions to Canadian blood services and/or other designated transfusion/transplantation centers to support adverse event surveillance activities	...	...	...	...
...	...	2,000,000	25,000	2,025,000	Canada health infostructure partnership program	2,025,000	...	...	...
...	...	...	2,095,831	2,095,831	Contributions for First nations and Inuit health promotion and prevention projects and for developmental projects to support First nations and Inuit control of health services	2,095,831	...	...	...
...	23,805,000	3,586,000	(3,093,964)	24,297,036		24,297,036	...	...	17,921,930
					Corporate services				
...	4,079,000	...	(1,056,034)	3,022,966	Contributions for integrated Indian and Inuit community based health care services	3,022,966	...	...	3,006,895
...	15,417,000	7,800,000	14,748,589	37,965,589	Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment	37,965,589	...	...	29,143,336
...	19,496,000	7,800,000	13,692,555	40,988,555		40,988,555	...	...	32,150,231
...	**824,786,000**	**35,674,177**	**6,026,777**	**866,486,954**	**Total—Contributions**	**866,459,000**	**27,954**	**...**	**797,655,500**
					Other transfer payments				
					Promotion of population health				
...	**...**	**29,600,000**	**...**	**29,600,000**	Payments to provinces and territories to improve access to health care and treatment services to persons infected with hepatitis C through the blood system	**29,600,000**	**...**	**...**	**...**
					Departmental Summary by Business Line				
...	13,238,000	...	3,106,395	16,344,395	Management of risks to health	16,344,395	...	...	44,774,350
...	155,139,000	38,031,704	(4,394,291)	188,776,413	Promotion of population health	188,748,459	27,954	...	148,305,718
...	581,374,000	17,956,000	9,522,263	608,852,263	Aboriginal health	608,852,263	...	...	565,616,950
...	59,489,000	...	(18,889,662)	40,599,338	Health system support and renewal	40,599,338	...	...	43,806,248
...	35,665,000	3,586,000	(3,095,064)	36,155,936	Health policy, planning and information	36,155,936	...	...	29,785,380
...	19,496,000	7,800,000	13,692,555	40,988,555	Corporate services	40,988,555	...	...	32,150,231
...	**864,401,000**	**67,373,704**	**(57,804)**	**931,716,900**	**Total Department**	**931,688,946**	**27,954**	**...**	**864,438,877**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
	As shown in								
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Canadian Institutes of Health Research [1]				
					Grants				
					Creation and exchange of new health knowledge in support of the Canadian Institutes of Health Research				
...	...	80,049,570	294,675,000	374,724,570	Grants and scholarships in aid of research	363,833,797	10,890,773	...	296,284,639
...	...	6,000,000	...	6,000,000	Institute support grants	5,999,500	500	...	...
...	**...**	**86,049,570**	**294,675,000**	**380,724,570**	**Total Program**	**369,833,297**	**10,891,273**	**...**	**296,284,639**
					Medical Research Council [2]				
					Grants				
					Promotion of health sciences research				
...	294,675,000	...	(294,675,000)	...	Grants and scholarships in aid of research	...	...	...	...
...	**294,675,000**	**...**	**(294,675,000)**	**...**	**Total Program**	**...**	**...**	**...**	**...**
...	**864,401,000**	**153,423,274**	**294,617,196**	**1,312,441,470**	**Total Ministry**	**1,301,522,243**	**10,919,227**	**...**	**1,160,723,516**

(S) Statutory transfer payment.

[1] The Canadian Institutes of Health Research came into force on June 7, 2000 (Bill C-13).

[2] During the year, Medical Research Council was repealed.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Management of risks to health	56,886,000	48,373,888	53,832,672
Aboriginal health	9,083,000	7,201,790	6,776,833
Corporate services	682,000	334,368	444,400
Total Ministry—Budgetary	**66,651,000**	**55,910,046**	**61,053,905**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	247,224	252,647
Total tax revenues	**247,224**	**252,647**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of purchased goods and services	2,277,760	2,246,866
Refunds of capital expenditures	35,344	2,866
Refunds of transfer payments	1,876,997	648,477
Adjustments to prior year's payables	7,393,898	2,307,669
	11,583,999	5,205,878
Sales of goods and services—		
Other fees and charges—		
Outpatient services	833,126	849,164
Cost sharing agreements	264,213	349,810
Staff accommodation	388,581	493,100
Concessions	52,805	98,132
Sundries	108,642	127,536
	1,647,367	*1,917,742*
Sales of goods and information products	*7,744*	*1,616*
	1,655,111	1,919,358
Proceeds from the disposal of surplus Crown assets	762,024	568,764
Miscellaneous non-tax revenues—		
Food and drug penalties	95,764	79,972
Opium and narcotic penalties	488,146	2,696,641
Opium and narcotic seizures	4,116	4,508
Interest on overdue accounts	47,085	181,224
Sundries	7,816,381	3,637,634
	8,451,492	6,599,979
Total non-tax revenues	**22,452,626**	**14,293,979**
Total Department	**22,699,850**	**14,546,626**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Hazardous Materials Information Review Commission		
Tax revenues—		
Goods and services tax	126	...
Total tax revenues	**126**	**...**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	3,221	...
Adjustments to prior year's payables	1,874	...
	5,095	...
Sales of goods and services—		
Other fees and charges	728,020	730,011
Miscellaneous non-tax revenues	4,669	15,113
Total non-tax revenues	**737,784**	**745,124**
Total Program	**737,910**	**745,124**
Canadian Institutes of Health Research [1]		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds from previous years' awards	855,717	570,507
Refunds from previous years' services to outside parties	25,612	35,081
	881,329	605,588
Proceeds from the disposal of surplus Crown assets	15,240	97
Miscellaneous non-tax revenues	58	71
Total Program	**896,627**	**605,756**

	Current year	Previous year
	$	$
Patented Medicine Prices Review Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	10,341
Adjustments to prior year's payables	94,444	...
	94,444	10,341
Proceeds from the disposal of surplus Crown assets	1,400	566
Miscellaneous non-tax revenues—		
Penalties	933,699	66,787
Total Program	**1,029,543**	**77,694**
Ministry Summary		
Tax revenues—		
Goods and services tax	247,350	252,647
Total tax revenues	247,350	252,647
Non-tax revenues—		
Refunds of previous years' expenditures	12,564,867	5,821,807
Sales of goods and services	2,383,131	2,649,369
Proceeds from the disposal of surplus Crown assets	778,664	569,427
Miscellaneous non-tax revenues	9,389,918	6,681,950
Total non-tax revenues	25,116,580	15,722,553
Total Ministry	**25,363,930**	**15,975,200**

[1] The Canadian Institutes of Health Research came into force on June 7, 2000 (Bill C-13).

SECTION 12

2000-2001

PUBLIC ACCOUNTS OF CANADA

Human Resources Development

Department

Canada Industrial Relations Board

Canadian Artists and Producers Professional Relations Tribunal

Canadian Centre for Occupational Health and Safety

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Department

Objective

The objective of Human Resources Development Canada is to enable Canadians to partipate fully in the workplace and the community.

Business Line Description

Human resources investment (HRI)

This business line focuses on:

- promoting transition to, attachment to and re-integration into the labour market;
- increasing private and voluntary sector capacity to promote human development;
- promoting learning and skills development; and
- promoting social inclusion to enable full workplace and community participation by all, with special emphasis on children, youth at risk, older workers, Aboriginal and people with disabilities.

These will be realized, in part, by taking an integrated and horizontal approach to human development and emphasizing preventative measures such as the development and strengthening of HRDC's partnerships with the private and voluntary sectors.

The HRI business line includes grants, contributions, loan and statutory programs and a range of information, coordination and advisory services designed to deliver high quality programs and services. HRI activities are designed to enable Canadians to learn, to manage transitions in their lives and to build capacity by helping individuals, businesses, communities, industrial and occupational sectors to identify, address and manage their human, social and labour market development needs.

Access to information, learning skills development, employment opportunities, job creation, and labour market information may be provided by HRDC, or through partnerships with provinces and territories, Aboriginal, private sector or community-base organizations. Financial assistance may also be made available for individuals to pursue their human development goals.

Employment insurance income benefits (EIIB)

This business line focuses on the administration of the EI program including the processing of appeals, issuance of social insurance numbers and administration of the social insurance registry and the delivery of government annuities payments.

Labour

This business line includes four service lines:

Industrial relations assist in resolving disputes involving employers, unions and workers under federal jurisdiction, supporting and funding collaborative labour-management initiatives on workplace issues, and researches current and emerging industrial relations priorities.

Labour operations encourages client acceptance of, and responds to non-compliance with, federal mandatory and legislated programs designed to bring about fair, safe, healthy and equitable work environments.

Federal workers' compensation ensures, through administrative arrangements with provincial workers' compensation authorities, the provision of statutory employment injury and related claim benefits to eligible persons.

Legislation, policy research and management develops policies and legislation that respond to the emerging needs of workers and employers, and the changing nature of the workplace and society; improves cooperation on labour issues with unions, business, and governments in Canada and internationally; and researches, provides and promotes access to workplace information.

Income security

The business line encompasses two major income security programs: Canada pension plan(CPP) and old age security (OAS). CPP benefits include retirement pensions, disability benefits, children's benefits, surviving spouse's benefits and death benefits. OAS benefits include the basic OAS pension, the guaranteed income supplement and a spouse's allowance.

The business lines comprises the adjudication of CPP disability applications and one level of administrative appeal. The Review Tribunal and Pension Appeals Board, which operate at arm's length from the department, process subsequent appeals. This business line also negotiates and administers international social security agreements to ensure migrants to and from Canada are able to exercise the social security rights they acquired in both countries, to the greatest extent possible.

Service delivery support

This business line includes the management and operations of systems activities supporting the delivery of services and benefits to our clients. It also includes direct client services such as reception and direction of clients whether in-person or by phone at the local Human Resources Centres of Canada as well as administrative support, and program advice and guidance through policy and procedure development that supports joint delivery of business lines at the local, area and regional levels.

Corporate services

This business line includes four service lines:

- Departmental executive is responsible for advice to ministers, and the overall management of the department including direction of operations and coordination of delivery networks.
- Policy and communications develops and evaluates policies and programs, coordinates international affairs, and provides structured, strategic communications advice and services that enable the department to achieve corporate and business line objectives.
- Financial and administrative services provides administrative and financial services to support departmental clients in the achievement of their business line objectives, consistent with overall government policies.
- Human Resources provides human resources services and advocates and facilitates best human resource management practices so that the department can meet its business objectives and ensure the well being of its employees.

Canada Industrial Relations Board

Objective

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Business Line Description

Canada Industrial Relations Board

Exercise of statutory powers relating to: bargaining rights and their structuring; the investigation, mediation and adjudication of complaints alleging contraventions of provisions of the *Canada Labour Code* (Act); the interpretation of technological change provisions affecting the terms, conditions and security of employees and the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lockouts; reviewing decisions relating to safety that are referred to the Board; settling the terms of a first collective agreement; the provision of advice and recommendations relative to the statutory powers of the Board; the provision of administrative services to these ends.

Canadian Artists and Producers Professional Relations Tribunal

Objective

To contribute to the enhancement of Canada's cultural community by encouraging constructive professional relations between artists, as independent entrepreneurs, and producers in the federal jurisdiction.

Business Line Description

Canadian Artists and Producers Professional Relations Tribunal

Administration of the provisions of the *Status of the Artist Act* relative to professional relations between self-employed entrepreneurs in the cultural sector and federally regulated producers, including the determination of artistic sectors appropriate for collective bargaining; the certification of artists' associations to represent specific artistic sectors; the investigation and adjudication of complaints alleging contravention of the *Status of the Artist Act* and the exercise of ancillary remedial authority; the provision of advice and recommendations relative to the statutory jurisdiction and powers of the Tribunal; and the provision of administrative services to these ends.

Canadian Centre for Occupational Health and Safety

Objective

To provide Canadians with information about occupational health and safety which is trustworthy, comprehensive, and intelligible. The information facilitates responsible decision-making, promotes change in the workplace, increases awareness of the need for a healthy and safe working environment, and supports education and training.

Business Line Description

Canadian Centre for Occupational Health and Safety

The Canadian Centre for Occupational Health and Safety (CCOHS) is Canada's national institute which promotes the fundamental right of Canadians to a healthy and safe working environment. CCOHS is independent from other federal and provincial departments and maintains a tripartite (labour, business, and government) governing council to help insure that intelligible, unbiased information is delivered to Canadians and their workplaces. The delivery of this information is provided via a toll free telephone based inquiries service or on a fee-for-service basis using the latest print and electronic technology. Information is gathered from numerous Canadian and international health and safety institutions and thereby provides Canadians with the most comprehensive, current, and reliable information. This information is distributed across Canada and to more than 50 countries.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	460,180,000	...	...	460,180,000	1	Operating expenditures				
...	...	1	...	1	1a	Transfer of $59,349,203 from Human Resources Development Vote 5				
...	...	...	41,117,728	41,117,728		Governor General's special warrants				
...	...	...	59,349,203	59,349,203		Transfer from: Vote 5				
...	...	...	5,870,527	5,870,527		TB Vote 10 (1)				
...	...	...	2,555,000	2,555,000		TB Vote 15 (1)				
...	460,180,000	1	108,892,458	569,072,459		Total—Vote 1	546,697,307	22,375,152	...	504,063,182
...	992,135,000	...	...	992,135,000	5	Grants and contributions				
...	...	...	(59,349,203)	(59,349,203)		Transfer to Vote 1				
...	992,135,000	...	(59,349,203)	932,785,797		Total—Vote 5	765,701,226	167,084,571	...	886,212,875
...	...	11,758	...	11,758	6a	Pursuant to section 25 of the *Financial Administration Act*, payment to reimburse the Government Annuity Account in respect of 134 overpayments made from the Account and interest due, amounting in the aggregate to $11,757.71	11,758	...	...	...
...	51,658	...	(61)	51,597	(S)	Minister of Human Resources Development—Salary and motor car allowance	51,597	...	...	51,123
...	51,658	...	(61)	51,597	(S)	Minister of Labour—Salary and motor car allowance	51,597	...	...	50,716
...	23,000,000	(8,100,000)	1,894,965	16,794,965	(S)	Payments to private collection agencies pursuant to section 17.1 of the *Financial Administration Act*	16,794,965	...	...	19,259,197
...	34,825,000	(33,444,000)	(1,957)	1,379,043	(S)	Interest payments under the *Canada Student Loans Act*	1,379,043	...	...	1,653,496
...	62,500,000	32,471,000	(29,032,162)	65,938,838	(S)	Liabilities under the *Canada Student Loans Act*	65,938,838	...	...	73,671,108
...	673,375,000	(116,446,000)	(23,510,353)	533,418,647	(S)	Interests and other payments under the *Canada Student Financial Assistance Act*	533,418,647	...	...	510,439,796
...	120,100,000	(50,100,000)	(13,414,536)	56,585,464	(S)	*Canada Student Financial Assistance Act*—Canada study grants	56,585,464	...	...	102,960,841
...	...	88,767,000	(20,131,429)	68,635,571	(S)	Payments related to the direct financing arrangement under the *Canada Student Financial Assistance Act*	68,635,571	...	...	...
...	744,000,000	(309,000,000)	(1,453,617)	433,546,383	(S)	Grants to the trustees of Registered Education Savings Plans pursuant to Part III.1 of the *Department of Human Resources Development Act*	433,546,383	...	...	334,119,996
...	35,000	...	(6,193)	28,807	(S)	Supplementary retirement benefits—Annuities agents' pensions	28,807	...	...	28,154

...	1,950,000	...	126,604	2,076,604	(S)	Labour adjustment benefits payments (*Labour Adjustment Benefits Act*)	2,076,604	...	...	3,675,199
...	50,104,000	...	15,975,651	66,079,651	(S)	Payments of compensation respecting government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)	66,079,651	...	...	53,516,108
...	18,746,000,000	38,000,000	55,827,505	18,839,827,505	(S)	Old age security payments (*Old Age Security Act*)	18,839,827,505 (2)	...	...	18,089,059,049 (2)
...	5,064,000,000	28,000,000	(60,937,718)	5,031,062,282	(S)	Guaranteed income supplement payments (*Old Age Security Act*)	5,031,062,282 (2)	...	...	4,933,890,601 (2)
...	390,000,000	13,000,000	(15,368,765)	387,631,235	(S)	Allowance payments (*Old Age Security Act*)	387,631,235 (2)	...	...	391,489,422 (2)
...	170,649,000	...	20,798,737	191,447,737	(S)	Contributions to employee benefit plans	191,447,737	...	...	181,771,473
...	...	...	197,296	197,296	(S)	Civil service insurance actuarial liability adjustment	197,296	...	...	238,291
213,426	...	...	423,201	636,627	(S)	Spending of proceeds from the disposal of surplus Crown assets	345,391	20,636	270,600	538,536
...	...	...	50,741	50,741	(S)	Refunds of amounts credited to revenues in previous years	50,741	...	...	2,157,927
...	...	...	...	...		Appropriations not required for the current year	...	...	...	56,141,239
213,426	27,532,956,316	(316,840,241)	(19,018,897)	27,197,310,604		Total budgetary	27,007,559,645	189,480,359	270,600	26,144,988,329
...	...	1,800,000,000	...	1,800,000,000	(S)	(L) Loans disbursed under the *Canada Student Financial Assistance Act* (Gross)	1,415,271,522	384,728,478	...	...
						Total Department—				
213,426	**27,532,956,316**	**(316,840,241)**	**(19,018,897)**	**27,197,310,604**		**Budgetary**	**27,007,559,645**	**189,480,359**	**270,600**	**26,144,988,329**
...	**...**	**1,800,000,000**	**...**	**1,800,000,000**		**Non-budgetary**	**1,415,271,522**	**384,728,478**	**...**	**...**
						Canada Industrial Relations Board				
...	7,837,000	...	...	7,837,000	10	Program expenditures				
...	...	...	2,152,042	2,152,042		Governor General's special warrants				
...	...	...	171,000	171,000		Transfer from TB Vote 15 (1)				
...	7,837,000	...	2,323,042	10,160,042		Total—Vote 10	9,846,672	313,370	...	9,065,345
...	1,155,000	...	141,000	1,296,000	(S)	Contributions to employee benefit plans	1,296,000	...	...	1,295,000
2,264	...	...	414	2,678	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	2,264	414	...
2,264	**8,992,000**	**...**	**2,464,456**	**11,458,720**		**Total Program—Budgetary**	**11,142,672**	**315,634**	**414**	**10,360,345**
						Canadian Artists and Producers Professional Relations Tribunal				
...	1,559,000	...	...	1,559,000	15	Program expenditures				
...	...	...	27,000	27,000		Transfer from TB Vote 15 (1)				
...	1,559,000	...	27,000	1,586,000		Total—Vote 15	1,152,011	433,989	...	1,007,905
...	138,000	...	...	138,000	(S)	Contributions to employee benefit plans	138,000	...	...	142,000
...	**1,697,000**	**...**	**27,000**	**1,724,000**		**Total Program—Budgetary**	**1,290,011**	**433,989**	**...**	**1,149,905**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Canadian Centre for Occupational Health and Safety				
...	1,531,000	...	...	1,531,000	20	Program expenditures				
...	...	600,000	...	600,000	20a	Program expenditures				
...	...	...	121,476	121,476		Governor General's special warrants				
...	...	...	10,000	10,000		Transfer from: TB Vote 10 (1)				
...	...	...	138,000	138,000		TB Vote 15 (1)				
...	1,531,000	600,000	269,476	2,400,476		Total—Vote 20	2,359,337	41,139	...	2,957,618
...	...	...	431	431	(S)	Spending of proceeds from the disposal of surplus Crown assets	431	...	...	476
...	**1,531,000**	**600,000**	**269,907**	**2,400,907**		**Total Program—Budgetary**	**2,359,768**	**41,139**	**...**	**2,958,094**
						Total Ministry—				
215,690	**27,545,176,316**	**(316,240,241)**	**(16,257,534)**	**27,212,894,231**		**Budgetary**	**27,022,352,096**	**190,271,121**	**271,014**	**26,159,456,673**
...	**...**	**1,800,000,000**	**...**	**1,800,000,000**		**Non budgetary**	**1,415,271,522**	**384,728,478**	**...**	**...**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

(2) The breakdown of *Old Age Security Act* payments into old age security, guaranteed income supplement and allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Human resources investment (HRI)—												
Budgetary	461,078,459	437,279,573	7,000,000	6,852,886	4,205,411,576	3,837,188,857	233,329,000	213,729,000	...	...	4,440,161,035	4,067,592,316
Non-budgetary	...	...	...	...	...	...	...	...	1,800,000,000	1,415,271,522	1,800,000,000	1,415,271,522
Employment insurance income benefits (EIIB)	514,120,941	509,770,473	2,700,000	2,553,468	197,296	197,296	452,110,000	449,250,000	...	...	64,908,237	63,271,237
Labour	166,628,862	165,345,485	1,300,000	1,276,377	2,858,300	1,828,433	46,632,454	46,632,454	...	...	124,154,708	121,817,841
Income security	268,549,445	254,731,139	5,600,000	5,263,306	24,258,521,022	24,258,521,022	160,082,661	151,881,263	...	...	24,372,587,806	24,366,634,204
Service delivery support	431,374,727	419,522,323	79,300,000	78,895,404	...	...	345,116,000	337,703,000	...	...	165,558,727	160,714,727
Corporate services	449,685,628	437,692,086	15,000,000	14,696,219	...	...	293,725,537	286,007,000	...	...	170,960,091	166,381,305
Employment benefits and support measures authorized under Part II of the *Employment Insurance Act*	...	...	...	...	(2,141,020,000)	(1,938,851,985)	...	...	...	...	(2,141,020,000)	(1,938,851,985)
Sub-total—												
Budgetary	2,291,438,062	2,224,341,079	110,900,000	109,537,660	26,325,968,194	26,158,883,623	1,530,995,652	1,485,202,717	...	...	27,197,310,604	27,007,559,645
Non-budgetary	...	...	...	...	...	...	...	...	1,800,000,000	1,415,271,522	1,800,000,000	1,415,271,522
Revenues netted against expenditures	(1,460,086,652)	(1,414,971,717)	(70,909,000)	(70,231,000)	...	...	(1,530,995,652)	(1,485,202,717)	...	...	...	...
Total Department—												
Budgetary	**831,351,410**	**809,369,362**	**39,991,000**	**39,306,660**	**26,325,968,194**	**26,158,883,623**	...	...	...	...	**27,197,310,604**	**27,007,559,645**
Non-budgetary	...	...	...	...	...	...	...	...	**1,800,000,000**	**1,415,271,522**	**1,800,000,000**	**1,415,271,522**
Canada Industrial Relations Board—												
Budgetary	**11,458,720**	**11,142,672**	...	...	...	...	...	...	...	...	**11,458,720**	**11,142,672**
Canadian Artists and Producers Professional Relations Tribunal—												
Budgetary	**1,724,000**	**1,290,011**	...	...	...	...	...	...	...	...	**1,724,000**	**1,290,011**
Canadian Centre for Occupational Health and Safety												
Canadian Centre for Occupational Health and Safety	8,241,907	6,688,618	...	...	...	...	5,841,000	4,328,850	...	...	2,400,907	2,359,768
Revenues netted against expenditures	(5,841,000)	(4,328,850)	...	...	...	...	(5,841,000)	(4,328,850)	...	...	...	...
Total Program—Budgetary	**2,400,907**	**2,359,768**	...	...	...	...	...	...	...	...	**2,400,907**	**2,359,768**
Total Ministry—												
Budgetary	**846,935,037**	**824,161,813**	**39,991,000**	**39,306,660**	**26,325,968,194**	**26,158,883,623**	...	...	...	...	**27,212,894,231**	**27,022,352,096**
Non-budgetary	...	...	...	...	...	...	...	...	**1,800,000,000**	**1,415,271,522**	**1,800,000,000**	**1,415,271,522**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Human resources investment (HRI)				
...	1,950,000	...	126,604	2,076,604	(S) Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region	2,076,604	...	...	3,675,199
...	120,100,000	(50,100,000)	(13,414,536)	56,585,464	(S) Canada study grants to qualifying full and part-time students pursuant to the *Canada Student Financial Assistance Act* regulations	56,585,464	...	...	102,960,841
...	744,000,000	(309,000,000)	(1,453,617)	433,546,383	(S) Grants to the trustees of Registered Education Savings Plans (RESPs) for the benefit of beneficiaries named under those RESPs, pursuant to the Canada Education Savings Grant regulations of the *Department of Human Resources Development Act*	433,546,383	...	...	334,119,996
...	7,167,000	...	...	7,167,000	Grants to individuals, organizations and corporations to assist individuals to improve their employability and to promote employment opportunities by assisting local entrepreneurial development	645,487	6,521,513	...	1,255,463
...	28,150,000	...	...	28,150,000	Grants to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy	24,180,721	3,969,279	...	24,718,138
...	7,045,000	...	...	7,045,000	Grants to non-profit organizations for activities eligible for support through the Social development partnerships program	5,674,472	1,370,528	...	5,052,823
...	1,000,000	...	...	1,000,000	Grants to provide income support and other financial assistance to fishers and plant workers affected by the East Coast groundfish crisis	10,134	989,866	...	377,476
...	...	...	...	...	Items not required for the current year	...	...	...	15,000,000
...	909,412,000	(359,100,000)	(14,741,549)	535,570,451		522,719,265	12,851,186	...	487,159,936
					Labour				
...	7,000	...	...	7,000	Canadian Joint Fire Prevention Publicity Committee	7,000	...	...	7,000
...	19,000	...	...	19,000	Fire Prevention Canada	19,000	...	...	19,000
...	7,000	...	(1,700)	5,300	(S) Merchant seamen compensation—Supplementary compensation to certain widows of merchant seamen	5,300	...	...	5,725

...	15,000	...	...	15,000	To support activities which contribute to Occupational safety and health program objectives	15,000	...	...	15,000
...	12,000	...	...	12,000	To support standards-writing associations	9,720	2,280	...	8,280
...	60,000	...	(1,700)	58,300		56,020	2,280	...	55,005
					Income security				
...	18,746,000,000	38,000,000	55,827,505	18,839,827,505	(S) Old age security payments	18,839,827,505 (1)	...	...	18,089,059,049 (1)
...	5,064,000,000	28,000,000	(60,937,718)	5,031,062,282	(S) Guaranteed income supplement payments	5,031,062,282 (1)	...	...	4,933,890,601 (1)
...	390,000,000	13,000,000	(15,368,765)	387,631,235	(S) Allowance payments	387,631,235 (1)	...	...	391,489,422 (1)
...	24,200,000,000	79,000,000	(20,478,978)	24,258,521,022		24,258,521,022	...	...	23,414,439,072
...	**25,109,472,000**	**(280,100,000)**	**(35,222,227)**	**24,794,149,773**	**Total—Grants**	**24,781,296,307**	**12,853,466**	**...**	**23,901,654,013**
					Contributions				
					Human resources investment (HRI)				
...	580,496,000	...	23,650,797	604,146,797	Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market	507,668,916	96,477,881	...	623,083,021
...	192,000,000	...	...	192,000,000	Employability assistance for people with disabilities—Payments to provincial and territorial governments, in accordance with bilateral agreements, for the provision of a range of measures to enhance the economic participation of working age adults with disabilities in the labour market by helping them to prepare for, attain and retain employment	189,159,030	2,840,970	...	189,159,000
...	3,400,000	...	...	3,400,000	Contributions to organizations, provinces, territories, municipalities, post-secondary institutions and individuals to encourage and support initiatives which will contribute to the development of a more results-oriented, accessible, relevant and accountable learning system	3,345,704	54,296	...	4,741,553
...	34,825,000	(33,444,000)	(1,957)	1,379,043	(S) The provision of funds for interest payments to lending institutions under the *Canada Student Loans Act*	1,379,043	...	...	1,653,496
...	62,500,000	32,471,000	(29,032,162)	65,938,838	(S) The provision of funds for liabilities including liabilities in the form of guaranteed loans under the *Canada Student Loans Act*	65,938,838	...	...	73,671,108
...	...	61,800,000	(20,286,200)	41,513,800	(S) Payments related to the direct financing arrangement under the *Canada Student Financial Assistance Act*	41,513,800	...	...	...
...	673,375,000	(116,446,000)	(23,510,353)	533,418,647	(S) The provision of funds for interest and other payments to lending institutions and liabilities under the *Canada Student Financial Assistance Act*	533,418,647	...	...	510,439,796
...	46,224,000	...	(41,000,000)	5,224,000	Contributions to non-profit organizations, community groups, educational institutions, professional associations, provincial/territorial government departments, and local, regional or national First Nations and Inuit non-profit organizations to support child care initiatives	4,424,854	799,146	...	13,903,168

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
...	2,800,000	...	...	2,800,000	Contributions to organizations, provinces, territories, municipalities, post-secondary institutions and individuals to encourage and support initiatives with respect to the development, application, use and diffusion of new learning and training technologies (Office of Learning Technology)	647,411	2,152,589	...	...
...	120,000,000	...	(45,000,000)	75,000,000	Homelessness—Contributions to provinces, territories, municipalities, other public bodies, organizations, community groups, employers and individuals to support activities to help alleviate and prevent homelessness across Canada	24,154,089	50,845,911	...	...
...	...	...	4,000,000	4,000,000	Contributions to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy	3,967,275	32,725	...	4,869,538
...	...	...	...	...	Items not required for the current year	...	...	...	58,018,003
...	1,715,620,000	(55,619,000)	(131,179,875)	1,528,821,125		1,375,617,607	153,203,518	...	1,479,538,683
					Employment insurance income benefits (EIIB)				
...	...	...	197,296	197,296	(S) Civil service insurance actuarial liability adjustment	197,296	...	...	238,291
					Labour				
...	1,600,000	...	...	1,600,000	Labour-management partnerships program	706,733	893,267	...	1,247,831
...	2,200,000	...	(1,000,000)	1,200,000	Labour commission	1,065,680	134,320	...	878,820
...	3,800,000	...	(1,000,000)	2,800,000		1,772,413	1,027,587	...	2,126,651
...	**1,719,420,000**	**(55,619,000)**	**(131,982,579)**	**1,531,818,421**	**Total—Contributions**	**1,377,587,316**	**154,231,105**	**...**	**1,481,903,625**
					Ministry Summary by Business Line				
...	2,625,032,000	(414,719,000)	(145,921,424)	2,064,391,576	Human resources investment (HRI)	1,898,336,872	166,054,704	...	1,966,698,619
...	...	...	197,296	197,296	Employment insurance income benefits (EIIB)	197,296	...	...	238,291
...	3,860,000	...	(1,001,700)	2,858,300	Labour	1,828,433	1,029,867	...	2,181,656
...	24,200,000,000	79,000,000	(20,478,978)	24,258,521,022	Income security	24,258,521,022	...	...	23,414,439,072
...	**26,828,892,000**	**(335,719,000)**	**(167,204,806)**	**26,325,968,194**	**Total Ministry**	**26,158,883,623**	**167,084,571**	**...**	**25,383,557,638**

(S) Statutory transfer payment.

(1) The breakdown of *Old Age Security Act* payments into old age security, guaranteed income supplement and allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Human resources investment (HRI)			
Recoverable expenditures from the Employment Insurance Account	233,329,000	213,729,000	229,106,000
Employment insurance income benefits (EIIB)			
Recoverable expenditures from the Employment Insurance Account	452,110,000	449,250,000	516,110,000
Labour			
Amounts recoverable from Crown agencies regarding payments of injury compensation benefits	46,632,454	46,632,454	48,564,328
Income security			
Recoverable expenditures on behalf of the Canada Pension Plan	160,082,661	151,881,263	141,987,097
Service delivery support			
Recoverable expenditures from the Employment Insurance Account	321,500,000	314,087,000	296,282,000
Recoverable expenditures on behalf of the Canada Pension Plan	23,616,000	23,616,000	40,177,000
Corporate services			
Recoverable expenditures from the Employment Insurance Account	259,521,537	252,821,000	219,905,000
Recoverable expenditures on behalf of the Canada Pension Plan	34,204,000	33,186,000	29,009,465
Total Department—Budgetary	**1,530,995,652**	**1,485,202,717**	**1,521,140,890**
Canadian Centre for Occupational Health and Safety			
Budgetary (respendable revenues)			
Canadian Centre for Occupational Health and Safety CCINFOdisc	5,841,000	4,328,850	4,086,115
Total Program—Budgetary	**5,841,000**	**4,328,850**	**4,086,115**
Total Ministry—Budgetary	**1,536,836,652**	**1,489,531,567**	**1,525,227,005**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	15,923	152,278
Total tax revenues	**15,923**	**152,278**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	2,359,282	5,796,103
Salary overpayments	1,731,879	72,645
Recovery of bad debts	592,206	701,700
Recovery of previous year's loss of money	2,500	246
Department 36—Overpayment reported in the Departmental Accounts Receivable System (DARS)	20,773,811	9,807,222
National training program—		
Allowances	1,240,403	1,926,450
Industrial	3,474,330	3,805
Canadian jobs strategy—		
Job entry	3,885	78,111
Job development	861,751	1,664,501
Skill investment	26,620	76,593
Recovery of overpayments—Other Canadian Jobs Strategy	3,939,380	1,929,735
Previous year—Canadian Jobs Strategy—Advance claimed	290,322	526,286
Outreach program	...	1,279
Manpower mobility and trainee travel grant	(2,433)	12,000
Canada Works and Young Canada Works	137,197	85,359
Community employment program	42,488	36,405
The Atlantic Groundfish Strategy (TAGS)—Payments to fishermen and companies	1,696,661	3,206,959
Labour Market Agreement (LMA)—Contributions to provinces	557,909	...
Recovery of salary costs—Secondments	173,313	1,230
Departmental Accounts Receivable System (DARS)—Receipts from Private Collection Agency (PCA)	4,348	...
Secondment	...	3,723
Family allowance overpayment	1,551	637
Sundries	3,481,782	10,598,295
Adjustments to prior year's payables	117,847,632	60,102,473
	159,236,817	96,631,757

Revenues—*Concluded*

	Current year	Previous year
	$	$
Sales of goods and services—		
Rights and privileges	*56,450*	*150,722*
Sales of goods and information products—		
Sale of Registered Education Savings Plan (RESP) publications	*69,480*	*6*
Other fees and charges—		
Other fees and charges	102,707	1,131,399
Access to information	11,025	7,373
Special services	26,243	23,741
	139,975	*1,162,513*
	265,905	1,313,241
Proceeds from the disposal of surplus Crown assets	423,201	556,865
Miscellaneous non-tax revenues—		
Crown housing	91,710	63,615
Recovery employee benefit costs—		
Employment insurance	118,160,000	108,887,000
Canada Pension Plan	23,937,882	22,993,023
Interest on accounts receivable	3,045	208,404
Interest on trust account—Private collection agency	43,984	47,244
Employment insurance fines	617,770	513,397
Canada student loans—		
Interest	47,007,199	64,590,165
Principal	72,733,972	85,004,444
Annuities account—Actuarial surplus	5,573,731	5,821,863
Fines and penalties remitted by the court as the result of prosecutions under the Canada Labour Code	55,417	172,072
Sundries	1,809,068	4,964,988
	270,033,778	293,266,215
Total non-tax revenues	**429,959,701**	**391,768,078**
Total Department	**429,975,624**	**391,920,356**
Canada Industrial Relations Board		
Tax revenues—		
Goods and services tax	...	245
Total tax revenues	...	**245**

	Current year	Previous year
	$	$
Non-tax revenues—		
Refunds of previous years' expenditures	10,598	24,213
Sales of goods and services—		
Sales of goods and information products	3,784	7,151
Proceeds from the disposal of surplus Crown assets	414	2,264
Miscellaneous non-tax revenues	...	18,187
Total non-tax revenues	**14,796**	**51,815**
Total Program	**14,796**	**52,060**
Canadian Centre for Occupational Health and Safety		
Tax revenues—		
Goods and services tax	81,548	72,159
Total tax revenues	**81,548**	**72,159**
Non-tax revenues—		
Proceeds from the disposal of surplus Crown assets	431	476
Total non-tax revenues	**431**	**476**
Total Program	**81,979**	**72,635**
Ministry Summary		
Tax revenues—		
Goods and services tax	97,471	224,682
Total tax revenues	97,471	224,682
Non-tax revenues—		
Refunds of previous years' expenditures	159,247,415	96,655,970
Sales of goods and services	269,689	1,320,392
Proceeds from the disposal of surplus Crown assets	424,046	559,605
Miscellaneous non-tax revenues	270,033,778	293,284,402
Total non-tax revenues	429,974,928	391,820,369
Total Ministry	**430,072,399**	**392,045,051**

SECTION 13

2000-2001

PUBLIC ACCOUNTS OF CANADA

Indian Affairs and Northern Development

Department

Canadian Polar Commission

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Department

Administration Program

Objective

To provide for policy direction and sound management of the Indian and Inuit Affairs and Northern Affairs programs and for efficient and effective planning, accounting, personnel, communications and other administrative support.

Business Line Description

Corporate support

Provides policy direction and administrative support to the Indian and Inuit Affairs and Northern Affairs programs through executive direction, policy and strategic direction, and corporate support.

Indian and Inuit Affairs Program

Objective

To support Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; to settle accepted native claims through negotiations; and to ensure fulfilment of Canada's constitutional and statutory obligations and responsibilities to Indian and Inuit people.

Business Line Description

Claims

Settles accepted comprehensive claims; ensures the Government meets its legal obligations as set out in the *Indian Act* and treaties by settling specific claims and monitoring implementation agreements; provides research funding to native claimants; and supports the Department of Justice in relation to litigation focusing on First Nations.

Indian and Inuit programming

Supports Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; and to fulfil Canada's constitutional and statutory obligations and responsibilities to Indian and Inuit people.

Northern Affairs Program

Objective

To promote the political, economic, scientific and social development of Canada's North; to assist northerners, including aboriginal groups, to develop political and economic institutions which will enable them to assume increasing responsibility within the Canadian federation; to effectively manage the sustainable development of the North's natural resources in preparation for devolution to the territorial governments; to preserve, maintain, protect and rehabilitate the northern environment; and to manage ongoing federal interests in the North, including federal northern policy, federal-territorial relations and claims and self-government implementation, and federal circumpolar activities.

Business Line Description

Northern Affairs Programming

This business line provides for the development and implementation of policies and programs related to the political, economic, social and sustainable development of Canada's North. It manages the constitutional relationship between the department and the territorial governments, negotiates and implements resource transfers to northern governments, and provides continuing coordination and direction to the management of ongoing federal interests in the North. This business line provides for the management of the North's natural resources and the protection and enhancement of the Arctic environment, both nationally and internationally. It coordinates the implementation of northern land claims and enhances Aboriginal interests in the development of the North, as well as in the fur industry throughout Canada. The development and implementation of science and technology-related programs are promoted nationally and internationally.

Canadian Polar Commission

Objective

To promote the development and dissemination of knowledge in respect of the polar regions.

Business Line Description

Canadian Polar Commission

In order to carry out its mandate, the Commission will initiate, sponsor and support conferences, seminars and meetings; help establish a polar information network as the principal mechanism to disseminate knowledge pertaining to the polar regions; undertake and support special studies on matters relating to the polar regions; recognize achievements and contributions in areas related to its mandate and table an annual report in Parliament.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Administration Program				
...	71,790,000	...	...	71,790,000	1	Program expenditures				
...	...	26,686,266	...	26,686,266	1a	Program expenditures				
...	...	...	2,048,817	2,048,817		Governor General's special warrants				
...	...	...	380,000	380,000		Transfer from: TB Vote 10 (1)				
...	...	...	273,000	273,000		TB Vote 15 (1)				
...	71,790,000	26,686,266	2,701,817	101,178,083		Total—Vote 1	99,592,699	1,585,384	...	81,332,662
...	51,658	...	(61)	51,597	(S)	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	51,597	...	...	50,445
...	7,851,000	...	960,000	8,811,000	(S)	Contributions to employee benefit plans	8,811,000	...	...	8,481,000
1,378	...	...	20,218	21,596	(S)	Spending of proceeds from the disposal of surplus Crown assets	16,923	...	4,673	10,141
1,378	**79,692,658**	**26,686,266**	**3,681,974**	**110,062,276**		**Total Program—Budgetary**	**108,472,219**	**1,585,384**	**4,673**	**89,874,248**
						Indian and Inuit Affairs Program				
...	256,315,000	...	...	256,315,000	5	Operating expenditures				
...	...	89,129,304	...	89,129,304	5a	Transfer of $19,677,452 from Indian Affairs and Northern Development Vote 10				
...	...	...	26,038,751	26,038,751		Governor General's special warrants				
...	...	...	19,677,452	19,677,452		Transfer from: Vote 10				
...	...	...	2,631,000	2,631,000		TB Vote 15 (1)				
...	256,315,000	89,129,304	48,347,203	393,791,507		Total—Vote 5	388,088,885	5,702,622	...	255,082,350
...	21,824,000	...	...	21,824,000	10	Capital expenditures				
...	...	...	(19,677,452)	(19,677,452)		Transfer to Vote 5				
...	21,824,000	...	(19,677,452)	2,146,548		Total—Vote 10	2,140,591	5,957	...	3,093,497
...	4,140,651,000	...	...	4,140,651,000	15	Grants and contributions				
...	...	81,974,246	...	81,974,246	15a	Grants				
...	4,140,651,000	81,974,246	...	4,222,625,246		Total—Vote 15	4,218,510,866	4,114,380	...	3,977,653,436
...	15,000	...	(15,000)	...	(S)	Grassy Narrows and Islington Bands Mercury Disability Board (*Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act*)	...	...	...	...
...	2,000,000	...	(1,959,077)	40,923	(S)	Liabilities in respect of loan guarantees made to Indians for housing and economic development (*Indian Act*)	40,923	...	...	335,089

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	1,400,000	...	239,034	1,639,034	(S)	Indian annuities (*Indian Act*)	1,639,034	...	...	1,816,049
...	127,786,000	37,014,530	(8,428)	164,792,102	(S)	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to comprehensive land claim settlement acts	164,792,102	...	...	127,778,681
...	20,495,000	...	2,505,000	23,000,000	(S)	Contributions to employee benefit plans	23,000,000	...	...	22,893,000
32,730,655	...	...	...	32,730,655	(S)	Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account (authorized limit $60,000,000)	168,071	...	32,562,584	33,858
...	...	...	258,919	258,919	(S)	Court awards	258,919	...	...	337,227
19,942	...	...	103,637	123,579	(S)	Spending of proceeds from the disposal of surplus Crown assets	41,259	...	82,320	86,930
...	...	...	...	...		Appropriations not required for the current year	...	...	...	1,385,405
32,750,597	4,570,486,000	208,118,080	29,793,836	4,841,148,513		Total budgetary	4,798,680,650	9,822,959	32,644,904	4,390,495,522
47,990,091	...	...	...	47,990,091	L20	Loans and guarantees of loans through the Indian economic development account. Last amended by Vote 7b, *Appropriation Act No. 4, 1996-97*. Limit $48,550,835 (Net)	(7,760)	...	47,997,851	(1,168,404)
...	22,303,000	...	...	22,303,000	L20	Loans to native claimants (Gross)				
...	...	39,094,000	...	39,094,000	L20a	Loans to native claimants (Gross)				
...	...	...	(128,990)	(128,990)		Adjustment pursuant to section 37.1 of the *Financial Administration Act*				
...	22,303,000	39,094,000	(128,990)	61,268,010		Total—Vote L20	57,154,530	4,113,480	...	28,181,990
...	...	400,000	...	400,000	L21a	Loans to the Yukon Elders (Gross)	328,014	71,986	...	366,737
...	...	...	...	...		Appropriations not required for the current year	...	...	...	22,839,050
47,990,091	22,303,000	39,494,000	(128,990)	109,658,101		Total non-budgetary	57,474,784	4,185,466	47,997,851	50,219,373
						Total Program—				
32,750,597	**4,570,486,000**	**208,118,080**	**29,793,836**	**4,841,148,513**		**Budgetary**	**4,798,680,650**	**9,822,959**	**32,644,904**	**4,390,495,522**
47,990,091	**22,303,000**	**39,494,000**	**(128,990)**	**109,658,101**		**Non-budgetary**	**57,474,784**	**4,185,466**	**47,997,851**	**50,219,373**
						Northern Affairs Program				
...	80,832,000	...	...	80,832,000	25	Operating expenditures				
...	...	22,632,328	...	22,632,328	25a	Operating expenditures				
...	...	...	4,822,432	4,822,432		Governor General's special warrants				
...	...	...	60,000	60,000		Transfer from TB Vote 15 [1]				
...	80,832,000	22,632,328	4,882,432	108,346,760		Total—Vote 25	101,335,253	7,011,507	...	113,646,630

...	49,998,900	...	...	49,998,900	30	Grants and contributions				
...	...	12,823,000	...	12,823,000	30a	Contributions				
...	49,998,900	12,823,000	...	62,821,900		Total—Vote 30	62,726,320	95,580	...	77,128,390
...	15,600,000	...	...	15,600,000	35	Payments to Canada Post Corporation				
...	...	5,700,000	...	5,700,000	35a	Payments to Canada Post Corporation				
...	...	...	3,500,000	3,500,000		Governor General's special warrants				
...	15,600,000	5,700,000	3,500,000	24,800,000		Total—Vote 35	24,493,743	306,257	...	15,734,173
...	1,462,000	...	514,166	1,976,166	(S)	Payments to comprehensive claim beneficiaries in compensation for resource royalties	1,976,166	...	...	1,780,541
...	6,509,000	...	823,000	7,332,000	(S)	Contributions to employee benefit plans	7,332,000	...	...	7,885,000
...	...	...	999,355	999,355	(S)	Refunds of amounts credited to revenues in previous years	999,355	...	...	580,596
8,405	...	...	6,313	14,718	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,969	4,436	6,313	29,169
...	...	...	...	...		Appropriations not required for the current year	...	...	...	14,626
8,405	154,401,900	41,155,328	10,725,266	206,290,899		Total budgetary	198,866,806	7,417,780	6,313	216,799,125
306,304	...	...	...	306,304	L40	Loans to the Government of the Yukon Territory for making second mortgage loans to territory residents under the *National Housing Act* and *Appropriation Act No. 3, 1975*. Limit $320,000 (Gross)	...	...	306,304	13,696
6,549,839	...	...	...	6,549,839	L55	Provision of Inuit loan fund for loans to Inuit to promote commercial activities as established by Vote 546, *Appropriation Act No. 3, 1953* and last amended by Vote 37b, *Appropriation Act No. 4, 1995-96*. Limit $6,633,697 (Net)	(1,014)	...	6,550,853	(15,806)
5,000,000	...	...	...	5,000,000	L81a	Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit $5,000,000 (*Appropriation Act No. 4, 1969*) (Net)	...	...	5,000,000	...
11,856,143	...	...	...	11,856,143		Total non-budgetary	(1,014)	...	11,857,157	(2,110)
						Total Program—				
8,405	154,401,900	41,155,328	10,725,266	206,290,899		**Budgetary**	198,866,806	7,417,780	6,313	216,799,125
11,856,143	...	...	...	11,856,143		**Non-budgetary**	(1,014)	...	11,857,157	(2,110)
						Total Department—				
32,760,380	4,804,580,558	275,959,674	44,201,076	5,157,501,688		**Budgetary**	5,106,019,675	18,826,123	32,655,890	4,697,168,895
59,846,234	22,303,000	39,494,000	(128,990)	121,514,244		**Non-budgetary**	57,473,770	4,185,466	59,855,008	50,217,263

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canadian Polar Commission				
...	882,000	...	...	882,000	40	Program expenditures				
...	...	43,200	...	43,200	40a	Program expenditures				
...	...	...	9,000	9,000		Transfer from TB Vote 15 [(1)]				
...	882,000	43,200	9,000	934,200		Total—Vote 40	912,080	22,120	...	933,325
...	68,000	...	...	68,000	(S)	Contributions to employee benefit plans	68,000	...	...	87,000
...	**950,000**	**43,200**	**9,000**	**1,002,200**		**Total Program—Budgetary**	**980,080**	**22,120**	**...**	**1,020,325**
						Total Ministry—				
32,760,380	**4,805,530,558**	**276,002,874**	**44,210,076**	**5,158,503,888**		**Budgetary**	**5,106,999,755**	**18,848,243**	**32,655,890**	**4,698,189,220**
59,846,234	**22,303,000**	**39,494,000**	**(128,990)**	**121,514,244**		**Non-budgetary**	**57,473,770**	**4,185,466**	**59,855,008**	**50,217,263**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Administration Program												
Corporate support	102,492,819	100,902,762	7,111,457	7,111,457	458,000	458,000	...	...	...	...	110,062,276	108,472,219
Total Program—Budgetary	**102,492,819**	**100,902,762**	**7,111,457**	**7,111,457**	**458,000**	**458,000**	...	...	...	...	**110,062,276**	**108,472,219**
Indian and Inuit Affairs Program												
Claims—												
Budgetary	201,514,619	201,255,634	2,172,800	2,172,716	423,640,821	421,342,924	...	...	...	...	627,328,240	624,771,274
Non-budgetary	...	...	...	...	...	...	...	...	109,658,101	57,474,784	109,658,101	57,474,784
Indian and Inuit programming	234,500,412	196,406,002	13,904,300	13,904,296	3,965,415,561	3,963,599,078	...	...	...	...	4,213,820,273	4,173,909,376
Total Program—												
Budgetary	**436,015,031**	**397,661,636**	**16,077,100**	**16,077,012**	**4,389,056,382**	**4,384,942,002**	...	...	...	...	**4,841,148,513**	**4,798,680,650**
Non-budgetary	...	...	...	...	...	...	...	...	**109,658,101**	**57,474,784**	**109,658,101**	**57,474,784**
Northern Affairs Program												
Northern affairs programming—												
Budgetary	139,852,668	132,524,155	3,616,331	3,616,331	62,821,900	62,726,320	...	...	...	...	206,290,899	198,866,806
Non-budgetary	...	...	...	...	...	...	...	...	11,856,143	(1,014)	11,856,143	(1,014)
Total Program—												
Budgetary	**139,852,668**	**132,524,155**	**3,616,331**	**3,616,331**	**62,821,900**	**62,726,320**	...	...	...	...	**206,290,899**	**198,866,806**
Non-budgetary	...	...	...	...	...	...	...	...	**11,856,143**	**(1,014)**	**11,856,143**	**(1,014)**
Total Department—												
Budgetary	**674,360,518**	**631,088,553**	**26,804,888**	**26,804,800**	**4,452,336,282**	**4,448,126,322**	...	...	...	...	**5,157,501,688**	**5,106,019,675**
Non-budgetary	...	...	...	...	...	...	...	...	**121,514,244**	**57,473,770**	**121,514,244**	**57,473,770**
Canadian Polar Commission—												
Budgetary	**983,700**	**961,580**	...	...	**18,500**	**18,500**	...	...	...	...	**1,002,200**	**980,080**
Total Ministry—												
Budgetary	**679,344,218**	**632,050,133**	**26,804,888**	**26,804,800**	**4,452,354,782**	**4,448,144,822**	...	...	...	...	**5,158,503,888**	**5,106,999,755**
Non-budgetary	...	...	...	...	...	...	...	...	**121,514,244**	**57,473,770**	**121,514,244**	**57,473,770**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Administration Program				
					Contributions				
					Corporate support				
...	458,000	...	...	458,000	Contributions to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the Northwest Territories, Nunavut, Northern Quebec and Labrador in the development of their professional skills and marketing of their art	458,000	...	...	458,000
...	**458,000**	...	...	**458,000**	**Total Program**	**458,000**	...	...	**458,000**
					Indian and Inuit Affairs Program				
					Grants				
					Claims				
...	45,781,000	217,000	(635,153)	45,362,847	Grant to the James Bay Crees, the Oujé-Bougoumou Crees and the Naskapi Bands of Quebec	45,252,962	109,885	...	43,717,054
...	11,711,000	2,400,000	...	14,111,000	Capital grants to the Cree and Naskapi Bands of Quebec	13,803,689	307,311	...	17,559,953
...	302,000	...	...	302,000	Grant to the Makivik Corporation for James Bay and Northern Quebec Agreement implementation	302,000	...	...	291,573
...	85,308,000	41,442,172	(21,615,243)	105,134,929	Grants to Indian bands to settle specific claims	105,134,929	...	...	73,168,079
...	8,009,000	15,420,000	(8,537,531)	14,891,469	Grants to the beneficiaries or implementing bodies of comprehensive land claim settlements	13,489,123	1,402,346	...	4,541,481
...	127,786,000	37,014,530	(8,428)	164,792,102	(S) Grants to aboriginal organizations designated to receive claim settlement payments under comprehensive land claim settlement acts	164,792,102	...	...	127,778,681
...	23,775,000	...	(1,793,000)	21,982,000	Grants to entitled bands for the settlement of treaty land entitlement claims in the provinces of Saskatchewan and Manitoba	21,981,681	319	...	21,981,681
...	3,280,000	...	(2,018,000)	1,262,000	Grant to the Saskatchewan Association of Rural Municipalities for the payment to rural municipalities of compensation for the loss of their tax base as a result of the settlement of treaty land entitlement claims in Saskatchewan	1,053,445	208,555	...	1,443,333

...	3,623,000	...	(2,328,000)	1,295,000	Grant to the province of Saskatchewan for the payment to school districts of compensation for the loss of their tax base as a result of the settlement of treaty land entitlement claims in Saskatchewan	1,025,519	269,481	...	1,532,532
...	...	...	...	...	Items not required for the current year	...	...	...	22,500,000
...	309,575,000	96,493,702	(36,935,355)	369,133,347		366,835,450	2,297,897	...	314,514,367
					Indian and Inuit programming				
...	1,400,000	...	239,034	1,639,034	(S) Indian Annuities Treaty payments	1,639,034	...	...	1,816,049
...	300,000	...	...	300,000	Grants to British Columbia Indian bands in lieu of a per capita annuity	300,000	...	...	300,000
...	400,000	...	(373,801)	26,199	Grants to individual Indians and Inuit and organizations to support their elementary and secondary educational and cultural advancement	26,199	...	...	53,178
...	4,500,000	...	(1,498,510)	3,001,490	Grants to individual Indians and Inuit and organizations to support their post-secondary educational advancement	3,001,490	...	...	3,833,589
...	45,000	...	(19,416)	25,584	Grants to individuals or organizations for the advancement of Indian and Inuit culture	25,584	...	...	44,449
...	11,000,000	...	(4,307,851)	6,692,149	Social assistance payments to individuals, Indians, Inuit and non-Indians residing on indian reserves	6,692,149	...	...	6,503,371
...	5,621,000	...	(1,726,892)	3,894,108	Grants to individuals to protect Indian and Inuit children, individuals and families living on indian reserves	3,894,108	...	...	3,877,895
...	136,000	...	(130,068)	5,932	Grants to students and their chaperons to promote fire protection awareness in band and federally operated schools	5,932	...	...	9,921
...	188,168,000	...	(66,150,522)	122,017,478	Grants to Indian bands, their district councils and Inuit settlements to support their administration	122,017,478	...	...	124,335,866
...	22,489,000	1,273,100	(751,049)	23,011,051	Payments to Yukon First Nations pursuant to individual self-government agreements	23,011,051	...	...	23,613,281
...	3,200,000	...	...	3,200,000	Grants to the Sechelt Indian Band pursuant to the *Sechelt Indian Band Self-Government Act*	3,200,000	...	...	3,200,000
...	7,900,000	...	...	7,900,000	Grant to the Miawpukek Indian Band to support designated programs	7,900,000	...	...	7,745,000
...	5,608,000	...	(487,096)	5,120,904	Grants to representative status indian organizations to support their administration	5,120,904	...	...	5,141,156
...	1,248,000	...	(500)	1,247,500	Grant to the National Aboriginal Achievement Foundation	1,247,500	...	...	1,232,500
...	25,463,000	...	(87)	25,462,913	Grant for Mi'kmaq education in Nova Scotia	25,462,913	...	...	24,744,154
...	...	5,000,000	...	5,000,000	Grant to the National Aboriginal Capital Corporation (NACCA) for the establishment of a contract guarantee instrument for aboriginal businesses	5,000,000	...	...	...
...	...	1,800,000	(1,777,500)	22,500	Grants to individuals in respect of Indian residential schools	22,500	...	...	...
...	...	31,187,403	(94,303)	31,093,100	Payments to self-governing aboriginal organizations pursuant to comprehensive land claim agreements, self-government agreements or treaty legislation	31,093,100	...	...	...
...	277,478,000	39,260,503	(77,078,561)	239,659,942		239,659,942	...	...	206,450,409
...	587,053,000	135,754,205	(114,013,916)	608,793,289	Total—Grants	606,495,392	2,297,897	...	529,964,776

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Contributions				
					Claims				
...	8,229,000	...	3,407,636	11,636,636	Contributions to native claimants for the preparation and submission of claims	11,636,636	...	...	16,597,722
...	566,000	...	84,745	650,745	Contribution to the Cree-Naskapi Commission for monitoring the implementation of the *Cree-Naskapi (of Quebec) Act*	650,745	...	...	725,745
...	23,655,000	...	912,445	24,567,445	Contributions to the beneficiaries and various implementing bodies for the purpose of implementing comprehensive land claim settlements	24,567,445	...	...	24,725,000
...	300,000	...	401,826	701,826	Contributions to individuals, Indian bands and associations for the funding of Indian test cases	701,826	...	...	414,509
...	200,000	...	(38,259)	161,741	Contributions to individuals (including non-Indians) or groups of individuals, organizations and bands in respect of Bill C-31 test cases	161,741	...	...	58,640
...	2,359,000	...	(1,035,356)	1,323,644	Canada's contribution to the British Columbia Treaty Commission for operating costs	1,323,644	...	...	1,268,644
...	11,000,000	...	(351,047)	10,648,953	Funding to native claimant entitees or organizations for negotiation preparedness	10,648,953	...	...	6,600,000
...	...	...	4,245,600	4,245,600	Contribution to the British Columbia Treaty Commissioners for the purpose of supporting First Nations participation in the British Columbia Treaty Commission process	4,245,600	...	...	3,426,000
...	...	...	570,884	570,884	Contributions to First Nations in the British Columbia treaty process, their organizations, the province of British Columbia and Third Parties for treaty-related measures	570,884	...	...	...
...	46,309,000	...	8,198,474	54,507,474		54,507,474	...	...	53,816,260
					Indian and Inuit programming				
...	505,000	...	(505,000)	...	Contributions to Indian bands for land selection	...	...	...	...
...	14,377,000	...	(360,148)	14,016,852	Contributions to Indian bands for land and estates management	14,016,852	...	...	14,116,088
...	5,806,000	...	(1,461,295)	4,344,705	Contributions to Indian bands for registration administration	4,344,705	...	...	3,978,311
...	6,933,000	...	2,079,288	9,012,288	Contributions to provinces, corporations, local authorities, Indians, Indian bands and other organizations for forest fire suppression on reserve land	9,012,288	...	...	14,686,012
...	14,500,000	...	(6,508,599)	7,991,401	Indian environmental partnership program funding	7,991,401	...	...	9,748,277
...	2,879,000	...	9,881,579	12,760,579	Contributions for the purpose of resource development	12,760,579	...	...	12,467,709

...	8,325,000	...	(532)	8,324,468	Contributions to the province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador	8,324,468	...	...	9,306,709
					Payments totalling $3,479,681,000 to support Indians, Inuit and Innu for the purpose of supplying public services in areas such as economic development, education, social development, capital facilities and maintenance, and Indian government support:				
...	70,204,000	...	40,240,505	110,444,505	Economic development	108,628,022	1,816,483	...	79,806,695
...	1,209,785,000	...	(38,868,870)	1,170,916,130	Education	1,170,916,130	...	...	1,133,038,527
...	1,126,889,000	(16,765,429)	(19,010,816)	1,091,112,755	Social development	1,091,112,755	...	...	1,028,543,023
...	960,563,000	...	(2,425,947)	958,137,053	Capital facilities and maintenance	958,137,053	...	...	904,911,499
...	112,240,000	...	57,029,191	169,269,191	Indian government support	169,269,191	...	...	171,262,984
...	1,200,000	...	(1,200,000)	...	Contributions to Indian bands and Inuit settlements, tribal councils, district councils, and other Indian and Inuit organizations, to assist communities in planning self-government, preparing for substantive negotiations by developing terms of reference for the negotiations and developing self-government arrangements	...	...	...	5,224,651
...	1,007,000	...	(1,007,000)	...	Contributions to Indian and Inuit bands, settlements, tribal councils, district councils and Indian and Inuit communities to facilitate their self-government negotiations	...	...	...	3,230,139
...	17,700,000	...	467,068	18,167,068	Contributions to First Nations and Inuit communities to facilitate their participation in negotiation of the inherent right of self-government	18,167,068	...	...	12,214,807
...	602,000	...	...	602,000	Contributions to provincially based Indian commissions	602,000	...	...	...
...	384,000	...	(384,000)	...	Contribution to the Indian Commission of Ontario	...	...	...	323,508
...	64,919,000	...	6,702,912	71,621,912	Contribution to the province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement	71,621,912	...	...	65,238,271
...	17,657,000	...	40,206,021	57,863,021	Contributions for the purpose of consultation and policy development	57,863,021	...	...	64,369,920
...	...	...	21,171,691	21,171,691	Contributions to support the building of strong governance, administrative and accountability systems	21,171,691	...	...	...
...	3,636,475,000	(16,765,429)	106,046,048	3,725,755,619		3,723,939,136	1,816,483	...	3,532,467,130
...	**3,682,784,000**	**(16,765,429)**	**114,244,522**	**3,780,263,093**	**Total—Contributions**	**3,778,446,610**	**1,816,483**	...	**3,586,283,390**
					Program Summary by Business Line				
...	355,884,000	96,493,702	(28,736,881)	423,640,821	Claims	421,342,924	2,297,897	...	368,330,627
...	3,913,953,000	22,495,074	28,967,487	3,965,415,561	Indian and Inuit programming	3,963,599,078	1,816,483	...	3,738,917,539
...	**4,269,837,000**	**118,988,776**	**230,606**	**4,389,056,382**	**Total Program**	**4,384,942,002**	**4,114,380**	...	**4,107,248,166**
					Northern Affairs Program				
					Grants				
					Northern affairs programming				
...	636,000	...	...	636,000	Grants to the Canadian universities and institutes for northern scientific research training	610,000	26,000	...	636,000

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	76,000	...	...	76,000	Grant to the Association of Canadian Universities for Northern Studies for the purpose of co-ordinating the northern scientific activities of Canadian universities	76,000	...	...	76,000
...	5,000	...	...	5,000	Grants to individuals and organizations to promote the safe development, use and conservation of the North's natural resources	...	5,000	...	...
...	4,500	...	...	4,500	Grant in the form of an award to the person judged to have made an outstanding contribution in the field of northern science	...	4,500	...	4,500
...	**721,500**	...	...	**721,500**	**Total—Grants**	**686,000**	**35,500**	...	**716,500**
					Contributions				
					Northern affairs programming				
...	39,602,000	...	...	39,602,000	Contributions to the Government of the Northwest Territories and the Government of Nunavut for health care of Indians and Inuit	39,602,000	...	...	38,825,000
...	4,627,000	...	(19,197)	4,607,803	Contributions to the territorial governments and native organizations for the purpose of implementing the Inuvialuit Final Agreement	4,607,803	...	...	4,341,214
...	1,258,300	4,000,000	(4,124,266)	1,134,034	Contributions to individuals, organizations and other levels of government for consultations, research, training, employment initiatives, and other work related to advancing northern interests in the political, social, economic and cultural development of the North	1,073,954	60,080	...	3,311,904
...	80,000	...	...	80,000	Contributions for Inuit counselling in the South	80,000	...	...	80,000
...	1,674,000	...	(906,522)	767,478	Contributions to territorial governments in relation to regional development and infrastructure projects	767,478	...	...	680,000
...	2,036,100	8,823,000	4,438,122	15,297,222	Contributions to individuals, organizations and other levels of government for the purpose of promoting the safe development, use, conservation and protection of the North's natural resources	15,297,222	...	...	15,522,470
...	...	...	611,863	611,863	Contribution to the Nunavut implementation bodies for the purpose of establishing the Government of Nunavut	611,863	...	...	13,280,069
...	...	...	...	...	Items not required for the current year	...	...	...	371,233
...	**49,277,400**	**12,823,000**	...	**62,100,400**	**Total—Contributions**	**62,040,320**	**60,080**	...	**76,411,890**
...	**49,998,900**	**12,823,000**	...	**62,821,900**	**Total Program**	**62,726,320**	**95,580**	...	**77,128,390**
...	**4,320,293,900**	**131,811,776**	**230,606**	**4,452,336,282**	**Total Department**	**4,448,126,322**	**4,209,960**	...	**4,184,834,556**

					Canadian Polar Commission				
					Contributions				
...	18,000	...	500	18,500	Contributions to individuals, organizations, associations and institutions to support research and activities relating to the polar regions	18,500	...	...	17,250
...	**18,000**	...	**500**	**18,500**	**Total Program**	**18,500**	...	...	**17,250**
...	**4,320,311,900**	**131,811,776**	**231,106**	**4,452,354,782**	**Total Ministry**	**4,448,144,822**	**4,209,960**	...	**4,184,851,806**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Indian and Inuit Affairs Program			
Non-budgetary (respendable receipts)			
Claims			
Indian economic development	...	7,760	1,168,404
Off-reserve housing fund	...	...	950
Total Program—Non-budgetary	...	**7,760**	**1,169,354**
Northern Affairs Program			
Non-budgetary (respendable receipts)			
Northern affairs programming			
Inuit loan fund	...	1,014	15,806
Total Program—Non-budgetary	...	**1,014**	**15,806**
Total Ministry—			
Non-budgetary	...	**8,774**	**1,185,160**

Revenues

	Current year	Previous year
	$	$
Department		
Administration Program		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	95,501	145,158
Adjustments to prior year's payables—		
Operation and maintenance	29,997	81,875
	125,498	227,033
Sales of goods and services—		
Rights and privileges—		
Living accommodations and services	...	*5,857*
Other fees and charges	...	*1,844*
	...	7,701
Proceeds from the disposal of surplus Crown assets	20,218	9,432
Miscellaneous non-tax revenues	5,270	...
Total Program	**150,986**	**244,166**
Indian and Inuit Affairs Program		
Tax revenues—		
Goods and services tax	479,290	341,602
Total tax revenues	**479,290**	**341,602**
Non-tax revenues—		
Return on investments—(1)		
Loans, investments and advances—		
Indian economic development fund	792,413	789,366
Council for Yukon Indians	732,021	610,524
Native claimants	5,396,307	5,603,542
Other accounts—		
Indian housing assistance fund—		
On-reserve housing—Interest on guaranteed loans	193,953	144,926
Farm Credit Corporation	23,300	...
Stoney perpetual loan	23,377	...
	7,161,371	7,148,358
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	455,730	718,730
Sundries	14,077,554	13,599,724
Adjustments to prior year's payables—		
Operation and maintenance	905,603	328,288
	15,438,887	14,646,742

Revenues—*Continued*

	Current year	Previous year
	$	$
Sales of goods and services—		
Rights and privileges—		
Living accommodations and services	21,886	34,256
Sundries	43,777	39,092
	65,663	*73,348*
Other fees and charges	*163*	*156*
Sales of goods and information products—		
Utilities	*292,395*	*325,004*
	358,221	398,508
Proceeds from the disposal of surplus Crown assets	103,637	41,684
Miscellaneous non-tax revenues—		
Treaty land entitlement (Saskatchewan)	5,530,000	5,500,000
Miscellaneous non-tax revenues	4,375	19,229
	5,534,375	5,519,229
Total non-tax revenues	**28,596,491**	**27,754,521**
Total Program	**29,075,781**	**28,096,123**
Northern Affairs Program		
Tax revenues—		
Goods and services tax	62,855	63,311
Total tax revenues	**62,855**	**63,311**
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Government of the Yukon Territory	15,270	19,997
Inuit loan fund	124	224
Yukon Energy Corporation	870,977	...
Other accounts—		
Esso Ltd—Norman Wells Project profits	103,347,092	61,323,690
	104,233,463	61,343,911
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	216,403	604,258
Sundries	959,402	450,831
Adjustments to prior year's payables—		
Operation and maintenance	3,237,126	211,041
	4,412,931	1,266,130

	Current year	Previous year
	$	$
Sales of goods and services—		
Rights and privileges—		
Canada mining—		
Leases	1,440,327	1,379,806
Licences	25,120	27,519
Royalties	317,198	8,543,881
Coal leases	4,020	7,782
Forestry	440,797	1,257,338
Land, building and machinery rentals	585,662	654,889
Living accommodations and services	261,656	192,265
Metallic and non-metallic	38,203	40,718
Oil and gas royalties	14,183,199	9,117,264
Quarrying royalties	9,141,313	951,120
Water rentals	14,297	10,198
Yukon quartz mining—		
Fees and leases	526,932	611,623
Sundries	39,392	326
	27,018,116	*22,794,729*
Other fees and charges—		
Placer mining fees	206,495	263,485
Canada mining fees	772,481	839,454
Land use fees	152,033	196,330
Rental of vacant land	47,669	150,196
Other fees	36,767	97,418
	1,215,445	*1,546,883*
Sales of goods and information products—		
Proceeds from sales	39,775	144,797
Sundries	112,658	48,648
	152,433	*193,445*
	28,385,994	24,535,057
Proceeds from the disposal of surplus Crown assets	6,313	12,978
Miscellaneous non-tax revenues—		
Oil and gas forfeitures	600,704	1,889,157
Miscellaneous non-tax revenues	816,637	45,754
	1,417,341	1,934,911
Total non-tax revenues	**138,456,042**	**89,092,987**
Total Program	**138,518,897**	**89,156,298**
Total Department	**167,745,664**	**117,496,587**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Canadian Polar Commission		
Non-tax revenues—		
Refunds of previous years' expenditures	...	1,676
Total Program	...	**1,676**
Ministry Summary		
Tax revenues—		
Goods and services tax	542,145	404,913
Total tax revenues	542,145	404,913
Non-tax revenues—		
Return on investments	111,394,834	68,492,269
Refunds of previous years' expenditures	19,977,316	16,141,581
Sales of goods and services	28,744,215	24,941,266
Proceeds from the disposal of surplus Crown assets	130,168	64,094
Miscellaneous non-tax revenues	6,956,986	7,454,140
Total non-tax revenues	167,203,519	117,093,350
Total Ministry	**167,745,664**	**117,498,263**

(1) Interest unless otherwise indicated.

SECTION 14

2000-2001

PUBLIC ACCOUNTS OF CANADA

Industry

Department

Atlantic Canada Opportunities Agency

Business Development Bank of Canada

Canadian Space Agency

Competition Tribunal

Copyright Board

Economic Development Agency of Canada for the Regions of Quebec

Enterprise Cape Breton Corporation

National Research Council of Canada

Natural Sciences and Engineering Research Council

Social Sciences and Humanities Research Council

Standards Council of Canada

Statistics Canada

Western Economic Diversification

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Department

Objective

To promote international competitiveness and excellence in industry, science and technology in all parts of Canada, to promote regional economic development in Ontario, to assist Aboriginal people to realize their economic potential, to promote fair and efficient operation of the marketplace in Canada, and to establish the rules of the marketplace and ensure that they are effectively implemented and enforced.

Business Line Description

Micro-economic policy

This business line sets the overall priorities and direction for the department's micro-economic agenda in the "four pillars" of marketplace climate, trade, technology and infrastructure, outlined in the government's framework document, "Building a More Innovative Economy (BMIE)" and consistent with the Speech from the Throne priorities. The major challenge in developing the micro-economic policy agenda will be to identify the key emerging issues, to marshall the analytical evidence for the appropriate policy responses and engage the commitment of a diverse group of departments and agencies inside and outside the Industry portfolio in implementing them. The challenge must also include integrating a sustainable development strategy and sustainable development concepts into the work of the department.

Marketplace rules and services

The department's Marketplace rules and services business line represents a significant portion of the government's policy levers for maintaining an efficient and equitable marketplace, thus enhancing Canada's attractiveness for investment. Some 20 acts set out the policy and legislative framework for the marketplace in such areas as bankruptcy, corporations and corporate governance, approval and inspection of measuring devices, intellectual property, competition, consumer product inspection and voluntary codes of practice, and spectrum licensing and monitoring.

Through this business line, Industry Canada develops, evaluates and revises rules, regulations and standards that govern the fair, efficient and competitive operation of the Canadian marketplace. These rules support and interpret marketplace legislation that is developed as part of the service line related to promoting a healthy marketplace climate in the Micro-economic policy business line.

Under Marketplace rules and services, the department maintains consumer and business confidence by effectively administering and ensuring compliance with marketplace legislation, rules, regulations and standards. It also promotes these marketplace standards internationally to help Canadians compete more effectively in global markets.

The organizations that make up this business line also help businesses and consumers contribute to and benefit fully from marketplace rules and respond better to changing conditions by providing a wide range of marketplace information and services.

Industry sector development

The department's Industry sector development business line provides leadership and support to Canadian industry as it adapts to the challenges and opportunities of the global economy. This is accomplished through the development and implementation of strategies in cooperation with major partners and stakeholders for the advancement of trade, investment, technology, youth opportunities, information technology and telecommunications and human resource development. In addition, world-class information products and services will address the needs of Canadian industry. Policies, regulations and research will support Canada's information technology and telecommunications industry and targeted financial assistance will promote investment and leading edge technologies.

Tourism

The Canadian Tourism Commission (CTC) is a working partnership between tourism industry businesses and associations, provincial and territorial governments and the Government of Canada. The CTC has authority to plan, direct, manage and implement programs to generate and promote tourism in Canada. As a Special Operating Agency (SOA), it is an example of the new partnership model of the federal government. It is made up of industry representatives from across Canada acting to ensure that the tourism industry remains a vibrant and profitable part of the Canadian economy.

Corporate and management services

This business line encompasses the provision of corporate services, including management advisory services and strategic communication products and services direction, human resources and corporate development services, financial, administrative and common services and fulfils the functions of the ethics counsellor.

Atlantic Canada Opportunities Agency

Objective

To support and promote new opportunities for economic development in Atlantic Canada, with particular emphasis on small-and-medium-sized enterprises, through policy, program and project development and implementation and through advocating the interests of Atlantic Canada in national economic policy, program and project development and implementation.

Business Line Description

Development

This business line includes the Agency's program policy, planning and delivery functions directly related to the mandate of the organization. The activity is divided into six sub-activities: action/business development, cooperation, advocacy and coordination, special programs, Pan-Atlantic development and program administration. These sub-activities delineate the nature of the Agency's business.

Corporate administration

This business line includes: the executive offices of the Minister and the President; personnel, financial, systems and other administrative support services provided at Head Office and in regional offices; internal audit activities; legal services; and the Head Office communications activities not related to specific programs.

Business Development Bank of Canada

Objective

To support Canadian entrepreneurship by providing financial and management services, giving particular consideration to the needs of small and medium-sized enterprises.

Canadian Space Agency

Objective

The overriding objectives of the Canadian space program are summarized as:

- the development and application of space science and technology to meet Canadian needs; and,
- the development of an internationally competitive space industry in Canada.

Business Line Description

Space knowledge, applications and industry development

The Canadian Space Agency works with universities and industry across Canada to contribute to and facilitate the advancement of space knowledge; the development of new processes, technologies and applications; and the use and application of space science and technology. This leads to an internationally competitive, export-oriented Canadian space equipment and services sector. In collaboration with other public sector organizations, or on its own, the Canadian Space Agency contributes to the sustainable development of Canada by linking Canadians from coast to coast, by enhancing the management of our environment and natural resources, and by learning how phenomena in space affect life on earth.

The business line creates better awareness of the importance of space technology in all regions of Canada and improves cooperation and relationships with space sector organizations throughout the world. The business line also involves all initiatives that ensure that the Agency performs its role as the leader of the Canadian Space Program.

Competition Tribunal

Objective

The Tribunal's objective is to provide a court of record to hear and determine all applications under Parts VII.1 and VIII of the *Competition Act* as informally and expeditiously as circumstances and considerations of fairness permit.

Business Line Description

Competition Tribunal

Through the Competition Tribunal rules that regulate its practices and procedure, the Tribunal establishes a framework for informal, expeditious proceedings while leaving the Tribunal flexibility to respond to the wide range of variables that affect expediency and considerations of fairness in a particular case.

Copyright Board

Objective

To fix royalties that are fair and reasonable to both copyright owners and the users of copyright-protected works, and issue non-exclusive licences authorizing the use of works when the copyright owner cannot be located.

Business Line Description

Copyright Board

The Copyright Board was established on February 1, 1989, as the successor of the Copyright Appeal Board. Its responsibilities under the *Copyright Act* are to:

- establish tariffs for the public performance or the communication to the public by telecommunication of musical works and sound recordings (sections 67 to 69);
- establish tariffs, at the option of a collective society referred to in section 70.1, for the doing of any protected act mentioned in sections 3, 15, 18 and 21 of the Act (sections 70.1 to 70.191);

- set royalties payable by a user to a collective society, when there is disagreement on the royalties or on the related terms and conditions (sections 70.2 to 70.4);
- establish tariffs for the retransmission of distant television and radio signals or the reproduction and public performance by educational institutions, of radio or television news or news commentary programs and all other programs, for educational or training purposes (sections 71 to 76);
- establish tariffs for the private copying of recorded musical works (sections 79 to 88);
- rule on applications for non-exclusive licences to use published works, fixed performances, published sound recordings and fixed communication signals, when the copyright owner cannot be located (section 77);
- examine, at the request of the Commissioner of Competition appointed under the *Competition Act*, agreements between a collective society and a user which have been filed with the Board, where the Commissioner considers that the agreement is contrary to the public interest (sections 70.5 to 70.6);
- set compensation, under certain circumstances, for formerly unprotected acts in countries that later join the Berne Convention, the Universal Convention or the Agreement establishing the World Trade Organization (section 78).

In addition, the Minister of Industry can direct the Board to conduct studies with respect to the exercise of its powers (section 66.8).

Finally, any party to an agreement on a licence with a collective society can file the agreement with the Board within 15 days of its conclusion, thereby avoiding certain provisions of the *Competition Act* (section 70.5).

Economic Development Agency of Canada for the Regions of Quebec

Objective

Under the *Department of Industry Act*, the Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec must pursue the following objectives:

- promote economic development in areas of Quebec where low incomes and slow economic growth are prevalent or where opportunities for productive employment are inadequate;
- emphasize long-term economic development and sustainable employment and income creation;
- focus on small and medium-sized enterprises and the development and enhancement of entrepreneurship.

Business Line Description

Promotion of the economic development of the regions of Quebec

With respect to economic development of Quebec regions, this activity includes in particular:

- Design and implementation of federal policies and programs.
- Participation in the implementation of national economic development priorities, as a member of the Industry portfolio, in order to maximize the benefits for every region of Quebec.
- Harmonization of federal activities by ensuring the integrated management of Quebec regional economic development issues of concern to the Government of Canada. It designs and implements multi-sectoral federal strategies and action plans for the economic development of the regions of Quebec, and creates economic adjustment measures to adapt the application of some national policies to the regional context.
- Establishment of co-operative relations with other public and private socio-economic stakeholders, in particular the Community Economic Development Corporations, to better serve Quebec regions and SMEs.
- Advocacy whithin the machinery of the Canadian government, based on the analysis of economic development issues, in order to optimize the impact of national policies and programs on the economic development of the regions of Quebec.
- Promotion of federal programs and services through its network of business offices, to inform SMEs and actors in economic development on the programs and services provided by federal government departments and organizations for small and medium-sized enterprises.
- Development of knowledge and dissemination of information to develop and disseminate knowledge on issues related to the economic development of the regions and SMEs. To inform residents in the regions of Quebec with regard to Government of Canada policies, strategies and initiatives that effect the economic development of the regions.
- Design and implementation of special economic development and job creation mandates in Quebec, on behalf of the Government of Canada, to respond to specific issues of an economic nature, often on an ad hoc basis.

Enterprise Cape Breton Corporation

Objective

To promote and assist the financing and development of industry on the Island of Cape Breton and to broaden the base of the economy of the Island.

National Research Council of Canada

Objective

To enhance the national capability and to stimulate investment in research and development for the economic and social benefit of Canada.

Business Line Description

Research and technology innovation

The Research and technology innovation business line includes the National Research Council's research programs, technology development initiatives, management of national science and engineering facilities, along with its research and technology collaborations with firms, universities and public institutions. These efforts all focus on key technological and industrial areas of Canada's economy where the National Research Council has specific roles and recognized competencies, and where it has the ability to have an impact.

Support for innovation and the national science and technology infrastructure

Support for innovation and the national science and technology infrastructure reinforces the National Research Council's role as a major research and development participant within the larger Canadian science and technology infrastructure. It encompasses the dissemination of scientific and technical information and provision of innovation assistance to industrial research. The National Research Council also maintains key engineering and technology-based facilities to support specific industrial areas of the economy.

Program management

The Program management business line provides a range of management and administrative services designed to support the National Research Council's performance as a dynamic, entrepreneurial organization that maximizes opportunities to transfer knowledge and technology.

Natural Sciences and Engineering Research Council

Objective

Strengthen Canada's economy and quality of life through the productive use of knowledge by the support of a broad base of high quality basic research in Canada's universities, and the encouragement and facilitation of links between the universities and the private sector.

Business Line Description

Support of research and scholarship

Research grants to university professors at Canadian universities and partnerships to support the basic and project research in the natural sciences and in engineering, scholarships and fellowships to students and postdoctoral fellows and the related administrative support.

Social Sciences and Humanities Research Council

Objective

To support high-quality research and research training that help us to understand the evolving nature of the society we live in and to address the emerging challenges and opportunities more effectively and to help put the benefits of research to work by promoting the transfer of knowledge among researchers, research partners, policy makers and other stakeholders within Canadian society.

Business Line Description

Support of research and scholarship

Research grants to individual or teams of researchers or universities to support the basic research in the social sciences and humanities, and collaborative and targeted research on issues of national importance, fellowships to doctoral and postdoctoral fellows, grants to support research communication and the related administrative support.

Standards Council of Canada

Objective

To promote efficient and effective voluntary standardization in Canada, where standardization is not expressly provided for by law, in order to advance the national economy, support sustainable development, benefit the health, safety and welfare of workers and the public, assist and protect consumers, facilitate domestic and international trade and further international cooperation in relation to standardization.

Statistics Canada

Objective

To provide statistical information and analysis on the economic and social structure and functioning of Canadian society as a basis for the development, operation and evaluation of public policies and programs, for public and private decision-making, and for the general benefit of all Canadians; and to promote the quality, coherence and international comparability of Canada's statistical system through collaboration with other federal departments and agencies, with the provinces and territories, and in accordance with sound scientific standards and practices.

Business Line Description

Economic and social statistics

The economic statistics component of this business line provides information and analysis on the entire spectrum of Canadian economic activity, both domestic and international, through a set of macro-economic statistics. The organization of economic statistics is guided, in a large measure, by frameworks which constitute the Canadian System of National Accounts. The system makes it possible to measure both the current performance and the structural make-up of the Canadian economy by type of economic transaction and by sector. This set of accounts is designed to provide structural and current information on the Canadian economy in direct support of fiscal, monetary, human resource, industrial and international economic policy formulation and adjustment. The System of National Accounts also serves as a framework within which individual statistical series are compared to assess their reliability and as an analytic tool to identify shifts in the economic importance of various sectors.

Another component of economic statistics focuses on the business, trade and tourism sectors of the Canadian economy. Information includes measures of the value of production, cost structures, commodities produced and consumed, the flows and stocks of fixed capital assets employed in the economy, the degree of capacity utilization, estimates of planned annual capital expenditure of businesses and governments, and measures of price changes for industrial goods, capital expenditures and construction.

The household statistics component of this business line provides information on the economic and social characteristics of individuals, families and households in Canada, and on the major factors which can contribute to their well-being. It includes measures of household income and expenditure; of employment, unemployment, their associated costs and benefits, labour income and factors effecting labour supply; and information on topics of specific social policy concern.

The institutions statistics component of this business line provides information and analysis on the facilities, agencies and systems which are publicly funded to meet the socio-economic and physical needs of Canadians, and on the outcomes of the services which they provide. It encompasses the justice, health care, and education systems as well as cultural institutions and industries, in terms of the nature and extent of their services, and operations, the characteristics of the individual Canadians and families whom they serve, and their impacts on Canadian society. Increasingly, the Agency is attempting to go beyond the institutional orientation of this component, and to try to portray the impacts on Canadians of the activities of the health, education and justice systems.

Census of population statistics

This business line provides statistical information from the quinquennial census of population. The census provides benchmark information on the structure of the Canadian population and its demographic, social and economic conditions. It provides the detailed information needed on subgroups of the population and for small geographic areas, which cannot be generated through sample surveys. Estimates of the size of the population and its demographic structure between censuses, as well as population projections, are dependent on census information.

Population counts and estimates are required to determine electoral boundaries, the distribution of federal transfer payments, and the transfer and allocation of funds among regional and municipal governments, school boards and other local agencies within provinces.

Western Economic Diversification

Objective

To promote economic diversification in Western Canada in a manner that provides added influence for the West in national policy and decision-making, that improves client services in the West and that facilitates federal-provincial coordination.

Business Line Description

Western Economic Diversification

To more effectively guide, in close cooperation with Western stakeholders, federal government policies, regulations and resources so that they become more constructive instruments of Western economic growth and diversification.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	493,846,000	...	...	493,846,000	1	Operating expenditures				
...	...	62,311,478	...	62,311,478	1a	Operating expenditures				
...	...	...	2,593,095	2,593,095		Transfer from: TB Vote 10 (1)				
...	...	...	10,194,000	10,194,000		TB Vote 15 (1)				
...	493,846,000	62,311,478	12,787,095	568,944,573		Total—Vote 1	549,032,058	19,912,515	...	513,161,112
...	549,132,000	...	...	549,132,000	5	Grants and contributions				
...	...	84,904,896	...	84,904,896	5a	Grants and contributions				
...	549,132,000	84,904,896	...	634,036,896		Total—Vote 5	563,790,530	70,246,366	...	1,425,294,125
...	51,658	...	(61)	51,597	(S)	Minister of Industry—Salary and motor car allowance	51,597	...	...	50,716
...	10,000,000	...	(10,000,000)	...	(S)	Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program	...	...	...	...
40,375,202	(5,001,000)	...	5,001,000	40,375,202	(S)	Canadian Intellectual Property Office Revolving Fund				
...	...	...	132,560	132,560		Transfer from TB Vote 5 (1)				
40,375,202	(5,001,000)	...	5,133,560	40,507,762		Total	(17,577,261)	...	58,085,023	(17,493,791)
...	69,000,000	8,000,000	(1,267,259)	75,732,741	(S)	Liabilities under the *Small Business Loans Act*	75,732,741	...	...	91,966,378
...	2,000,000	4,000,000	2,778,680	8,778,680	(S)	Liabilities under the *Canada Small Business Financing Act*	8,778,680	...	...	179,541
...	49,058,000	...	5,996,000	55,054,000	(S)	Contributions to employee benefit plans	55,054,000	...	...	53,470,000
241,600	...	...	339,980	581,580	(S)	Spending of proceeds from the disposal of surplus Crown assets	463,169	...	118,411	249,252
...	...	...	18	18	(S)	Collection agency fees	18	...	...	74
...	...	...	1,596,488	1,596,488	(S)	Refunds of amounts credited to revenues in previous years	1,596,488	...	...	1,563,993
40,616,802	1,168,086,658	159,216,374	17,364,501	1,385,284,335		Total budgetary	1,236,922,020	90,158,881	58,203,434	2,068,441,400
...	300,000	...	...	300,000	L10	Payments pursuant to subsection 14(2) of the *Department of Industry Act* (Gross)	...	300,000	...	...
...	500,000	...	...	500,000	L15	Loans pursuant to paragraph 14(1)(a) of the *Department of Industry Act* (Gross)	...	500,000	...	...

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
1,950,000	...	...	...	1,950,000	L97b	Advances to regional offices and employees posted abroad. *Appropriation Act No. 1, 1970*. Limit $1,950,000 (Net)	...	...	1,950,000	...
1,950,000	800,000	...	...	2,750,000		Total non-budgetary	...	800,000	1,950,000	...
						Total Department—				
40,616,802	**1,168,086,658**	**159,216,374**	**17,364,501**	**1,385,284,335**		**Budgetary**	**1,236,922,020**	**90,158,881**	**58,203,434**	**2,068,441,400**
1,950,000	**800,000**	...	...	**2,750,000**		**Non-budgetary**	...	**800,000**	**1,950,000**	...
						Atlantic Canada Opportunities Agency				
...	50,309,000	...	...	50,309,000	20	Operating expenditures				
...	...	1	...	1	20a	Transfer of $1,600,999 from Industry Vote 25				
...	...	...	4,905,515	4,905,515		Governor General's special warrants				
...	...	...	1,600,999	1,600,999		Transfer from: Vote 25				
...	...	...	1,793,567	1,793,567		TB Vote 10 (1)				
...	...	...	521,000	521,000		TB Vote 15 (1)				
...	50,309,000	1	8,821,081	59,130,082		Total—Vote 20	57,757,911	1,372,171	...	50,076,156
...	...	1	...	1	21a	To write-off from the Accounts of Canada debts and obligations due to Her Majesty in right of Canada amounting $3,442,816, representing the principal balances of 5 direct loans made from loans to assist industry in the Cape Breton area under Atlantic Canada Opportunities Agency, Vote L10, *Appropriation Act No. 2, 1988-89*—Transfer of $3,442,815 from Industry Vote 25				
...	...	...	3,442,815	3,442,815		Transfer from Vote 25				
...	...	1	3,442,815	3,442,816		Total—Vote 21a	3,442,816	...	...	...
...	264,625,000	...	...	264,625,000	25	Grants and contributions				
...	...	...	(1,600,999)	(1,600,999)		Transfer to: Vote 20				
...	...	...	(3,442,815)	(3,442,815)		Vote 21a				
...	264,625,000	...	(5,043,814)	259,581,186		Total—Vote 25	209,084,322	50,496,864	...	238,687,331
...	8,000,000	(1,000,000)	(454,721)	6,545,279	(S)	Liabilities in Atlantic Canada under the *Small Business Loans Act*	6,545,279	...	...	8,603,025
...	1,000,000	(500,000)	(270,147)	229,853	(S)	Liabilities under the *Canada Small Business Financing Act*	229,853	...	...	...
...	1,000,000	...	(1,000,000)	...	(S)	Liabilities for loan or credit insurance pursuant to the *Government Organization Act, Atlantic Canada, 1987*	...	...	...	2,632,641

...	5,232,000	...	639,000	5,871,000	(S)	Contributions to employee benefit plans	5,871,000	...	...	4,951,000
17,285	...	...	10,294	27,579	(S)	Spending of proceeds from the disposal of surplus Crown assets	20,012	...	7,567	9,181
...	...	...	11,850	11,850	(S)	Refunds of amounts credited to revenues in previous years	11,850	...	...	10,518
17,285	**330,166,000**	**(1,499,998)**	**6,156,358**	**334,839,645**		**Total Program—Budgetary**	**282,963,043**	**51,869,035**	**7,567**	**304,969,852**
						Business Development Bank of Canada				
853,677,000	...	...	...	853,677,000	(S)	(L) The aggregate of borrowings and contingent liabilities of the Business Development Bank of Canada must not at any time exceed twelve times the equity of the Bank (Section 30, *Business Development Bank of Canada Act*, amended 1995)	...	...	853,677,000	...
...	...	...	65,000,000	65,000,000	(S)	(L) Subscription to preferred shares of the Business Development Bank of Canada pursuant to subsection 23(4) of the *Business Development Bank of Canada Act* (Gross)	65,000,000	...	...	80,000,000
853,677,000	**...**	**...**	**65,000,000**	**918,677,000**		**Total Program—Non-budgetary**	**65,000,000**	**...**	**853,677,000**	**80,000,000**
						Canadian Space Agency				
...	114,212,000	...	...	114,212,000	30	Operating expenditures				
...	...	...	200,000	200,000		Transfer from: TB Vote 10 (1)				
...	...	...	1,048,483	1,048,483		TB Vote 15 (1)				
...	...	...	(399,999)	(399,999)		Transfer to Vote 40				
...	114,212,000	...	848,484	115,060,484		Total—Vote 30	111,399,187	3,661,297	...	98,719,098
...	188,239,000	...	...	188,239,000	35	Capital expenditures				
...	...	...	200,517	200,517		Transfer from TB Vote 15 (1)				
...	188,239,000	...	200,517	188,439,517		Total—Vote 35	168,076,943	20,362,574	...	205,610,980
...	32,224,000	...	...	32,224,000	40	Grants and contributions				
...	...	1	...	1	40a	Transfer of $399,999 from Industry Vote 30				
...	...	...	399,999	399,999		Transfer from Vote 30				
...	32,224,000	1	399,999	32,624,000		Total—Vote 40	32,605,395	18,605	...	24,956,066
...	5,978,000	...	731,000	6,709,000	(S)	Contributions to employee benefit plans	6,709,000	...	...	5,305,000
8,103	...	...	5,074	13,177	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	8,103	5,074	2,462
8,103	**340,653,000**	**1**	**2,185,074**	**342,846,178**		**Total Program—Budgetary**	**318,790,525**	**24,050,579**	**5,074**	**334,593,606**
						Competition Tribunal				
...	1,365,000	...	...	1,365,000	45	Program expenditures				
...	...	...	57,600	57,600		Governor General's special warrants				
...	...	...	8,000	8,000		Transfer from: TB Vote 10 (1)				
...	...	...	28,000	28,000		TB Vote 15 (1)				
...	1,365,000	...	93,600	1,458,600		Total—Vote 45	1,446,047	12,553	...	1,319,684

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	135,000	...	...	135,000	(S)	Contributions to employee benefit plans	135,000	...	...	118,000
...	**1,500,000**	**...**	**93,600**	**1,593,600**		**Total Program—Budgetary**	**1,581,047**	**12,553**	**...**	**1,437,684**
						Copyright Board				
...	751,000	...	...	751,000	50	Program expenditures				
...	...	973,425	...	973,425	50a	Program expenditures				
...	...	...	50,000	50,000		Transfer from TB Vote 15 (1)				
...	751,000	973,425	50,000	1,774,425		Total—Vote 50	1,624,125	150,300	...	1,567,900
...	123,000	...	...	123,000	(S)	Contributions to employee benefit plans	123,000	...	...	125,000
...	**874,000**	**973,425**	**50,000**	**1,897,425**		**Total Program—Budgetary**	**1,747,125**	**150,300**	**...**	**1,692,900**
						Economic Development Agency of Canada for the Regions of Quebec				
...	30,036,000	...	...	30,036,000	55	Operating expenditures				
...	...	1	...	1	55a	Transfer of $2,662,053 from Industry Vote 60				
...	...	...	2,662,053	2,662,053		Transfer from: Vote 60				
...	...	...	434,583	434,583		TB Vote 10 (1)				
...	...	...	491,000	491,000		TB Vote 15 (1)				
...	30,036,000	1	3,587,636	33,623,637		Total—Vote 55	32,003,393	1,620,244	...	30,863,958
...	169,833,000	...	...	169,833,000	60	Grants and contributions				
...	...	1	...	1	60a	Grants and contributions				
...	...	...	(2,662,053)	(2,662,053)		Transfer to Vote 55				
...	169,833,000	1	(2,662,053)	167,170,948		Total—Vote 60	149,450,168	17,720,780	...	148,543,626
...	58,000,000	(13,000,000)	(1,447,998)	43,552,002	(S)	Liabilities under the *Small Business Loans Act*	43,552,002	...	...	74,849,578
...	2,000,000	(500,000)	2,900,116	4,400,116	(S)	Liabilities under the *Canada Small Business Financing Act*	4,400,116	...	...	2,555
...	3,261,000	...	399,000	3,660,000	(S)	Contributions to employee benefit plans	3,660,000	...	...	3,670,000
...	...	...	78,934	78,934	(S)	Refunds of amounts credited to revenues in previous years	78,934	...	...	46,406
11,102	...	...	25,356	36,458	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,920	6,538	25,000	17,992
11,102	**263,130,000**	**(13,499,998)**	**2,880,991**	**252,522,095**		**Total Program—Budgetary**	**233,149,533**	**19,347,562**	**25,000**	**257,994,115**

						Enterprise Cape Breton Corporation				
...	10,536,000	...	...	10,536,000	65	Payments to the Enterprise Cape Breton Corporation				
...	...	23,014,000	...	23,014,000	65a	Payments to the Enterprise Cape Breton Corporation				
...	...	...	64,000	64,000		Transfer from TB Vote 15 (1)				
...	10,536,000	23,014,000	64,000	33,614,000		Total—Vote 65	33,614,000	...	...	8,565,720
...	**10,536,000**	**23,014,000**	**64,000**	**33,614,000**		**Total Program—Budgetary**	**33,614,000**	**...**	**...**	**8,565,720**
						National Research Council of Canada				
...	264,139,000	...	...	264,139,000	70	Operating expenditures				
...	...	18,015,758	...	18,015,758	70a	Operating expenditures				
...	...	...	200,000	200,000		Transfer from: TB Vote 10 (1)				
...	...	...	15,590,000	15,590,000		TB Vote 15 (1)				
...	264,139,000	18,015,758	15,790,000	297,944,758		Total—Vote 70	289,832,176	8,112,582	...	265,768,383
...	38,776,000	...	...	38,776,000	75	Capital expenditures				
...	...	22,384,200	...	22,384,200	75a	Capital expenditures				
...	38,776,000	22,384,200	...	61,160,200		Total—Vote 75	61,143,696	16,504	...	43,928,551
...	136,302,000	...	...	136,302,000	80	Grants and contributions				
...	...	12,510,430	...	12,510,430	80a	Contributions				
...	136,302,000	12,510,430	...	148,812,430		Total—Vote 80	148,431,563	380,867	...	140,955,910
					(S)	Spending of revenues pursuant to paragraph 5(1)(e) of the *National Research Council Act*:				
16,014,279	...	...	...	16,014,279		Unspent amount at beginning of year				
...	53,442,000	...	14,161,400	67,603,400		Amount received during the year				
16,014,279	53,442,000	...	14,161,400	83,617,679		Total	55,023,068	...	28,594,611	57,347,199
...	32,673,000	...	3,993,000	36,666,000	(S)	Contributions to employee benefit plans	36,666,000	...	...	35,402,000
25,000	...	...	74,744	99,744	(S)	Spending of proceeds from the disposal of surplus Crown assets	80,891	...	18,853	118,540
16,039,279	**525,332,000**	**52,910,388**	**34,019,144**	**628,300,811**		**Total Program—Budgetary**	**591,177,394**	**8,509,953**	**28,613,464**	**543,520,583**
						Natural Sciences and Engineering Research Council				
...	19,786,000	...	...	19,786,000	85	Operating expenditures				
...	...	...	4,679,486	4,679,486		Governor General's special warrants				
...	...	...	14,000	14,000		Transfer from: TB Vote 10 (1)				
...	...	...	216,000	216,000		TB Vote 15 (1)				
...	19,786,000	...	4,909,486	24,695,486		Total—Vote 85	23,792,568	902,918	...	20,703,839
...	527,573,000	...	...	527,573,000	90	Grants				
...	...	27,791,706	...	27,791,706	90a	Grants				
...	527,573,000	27,791,706	...	555,364,706		Total—Vote 90	538,817,299	16,547,407	...	526,895,998
...	2,088,000	...	255,000	2,343,000	(S)	Contributions to employee benefit plans	2,343,000	...	...	2,248,000

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
					(S)	Spending of proceeds from the disposal of surplus				
877	...	...	...	877		Crown assets	...	877	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	597
877	**549,447,000**	**27,791,706**	**5,164,486**	**582,404,069**		**Total Program—Budgetary**	**564,952,867**	**17,451,202**	**...**	**549,848,434**
						Social Sciences and Humanities Research Council				
...	8,542,000	...	...	8,542,000	95	Operating expenditures				
...	...	1,033,910	...	1,033,910	95a	Operating expenditures				
...	...	...	4,155,951	4,155,951		Governor General's special warrants				
...	...	...	6,000	6,000		Transfer from: TB Vote 10 (1)				
...	...	...	123,000	123,000		TB Vote 15 (1)				
...	8,542,000	1,033,910	4,284,951	13,860,861		Total—Vote 95	12,538,212	1,322,649	...	9,669,225
...	112,042,000	...	...	112,042,000	100	Grants				
...	...	24,648,541	...	24,648,541	100a	Grants				
...	112,042,000	24,648,541	...	136,690,541		Total—Vote 100	129,283,249	7,407,292	...	114,996,000
...	1,085,000	...	132,779	1,217,779	(S)	Contributions to employee benefit plans	1,217,779	...	...	1,159,000
					(S)	Spending of proceeds from the disposal of surplus				
70	...	...	...	70		Crown assets	...	70	...	...
...	...	...	25	25	(S)	Collection agency fees	25	...	...	638
70	**121,669,000**	**25,682,451**	**4,417,755**	**151,769,276**		**Total Program—Budgetary**	**143,039,265**	**8,730,011**	**...**	**125,824,863**
						Standards Council of Canada				
...	5,266,000	...	...	5,266,000	105	Payments to the Standards Council of Canada				
...	...	133,000	...	133,000	105a	Payments to the Standards Council of Canada				
...	...	...	47,000	47,000		Transfer from: TB Vote 15 (1)				
...	5,266,000	133,000	47,000	5,446,000		Total—Vote 105	5,446,000	...	...	5,330,000
...	**5,266,000**	**133,000**	**47,000**	**5,446,000**		**Total Program—Budgetary**	**5,446,000**	**...**	**...**	**5,330,000**
						Statistics Canada				
...	351,691,000	...	...	351,691,000	110	Program expenditures				
...	...	...	38,982,495	38,982,495		Governor General's special warrants				
...	...	...	155,000	155,000		Transfer from: TB Vote 10 (1)				
...	...	...	9,097,000	9,097,000		TB Vote 15 (1)				
...	351,691,000	...	48,234,495	399,925,495		Total—Vote 110	384,757,325	15,168,170	...	297,501,996

...	58,095,000	...	7,101,000	65,196,000	(S)	Contributions to employee benefit plans	65,196,000	...	...	58,348,000
...	...	...	49,372	49,372	(S)	Spending of proceeds from the disposal of surplus Crown assets	49,372	...	...	29,261
...	**409,786,000**	...	**55,384,867**	**465,170,867**		**Total Program—Budgetary**	**450,002,697**	**15,168,170**	...	**355,879,257**
						Western Economic Diversification				
...	36,778,000	...	...	36,778,000	115	Operating expenditures				
...	...	2,389,730	...	2,389,730	115a	Operating expenditures				
...	...	...	2,917,500	2,917,500		Governor General's special warrants				
...	...	...	1,352,300	1,352,300		Transfer from: TB Vote 10 [1]				
...	...	...	578,000	578,000		TB Vote 15 [1]				
...	36,778,000	2,389,730	4,847,800	44,015,530		Total—Vote 115	41,955,827	2,059,703	...	39,151,058
...	130,612,000	...	...	130,612,000	120	Grants and contributions				
...	...	14,050,000	...	14,050,000	120a	Contributions				
...	130,612,000	14,050,000	...	144,662,000		Total—Vote 120	142,420,382	2,241,618	...	145,360,223
...	18,000,000	6,000,000	(484,530)	23,515,470	(S)	Liabilities under the *Small Business Loans Act*	23,515,470	...	...	26,264,885
...	2,000,000	(1,000,000)	518,157	1,518,157	(S)	Liabilities under the *Canada Small Business Financing Act*	1,518,157	...	...	30,670
...	4,088,000	...	500,000	4,588,000	(S)	Contributions to employee benefit plans	4,588,000	...	...	4,358,000
371	...	...	12,398	12,769	(S)	Spending of proceeds from the disposal of surplus Crown assets	12,347	...	422	3,376
...	...	...	29,592	29,592	(S)	Refunds of amounts credited to revenues in previous years	29,592	...	...	22,807
...	...	...	6,836	6,836	(S)	Collection agency fees	6,836	...	...	453
371	**191,478,000**	**21,439,730**	**5,430,253**	**218,348,354**		**Total Program—Budgetary**	**214,046,611**	**4,301,321**	**422**	**215,191,472**
						Total Ministry—				
56,693,889	**3,917,923,658**	**296,161,079**	**133,258,029**	**4,404,036,655**		**Budgetary**	**4,077,432,127**	**239,749,567**	**86,854,961**	**4,773,289,886**
855,627,000	**800,000**	...	**65,000,000**	**921,427,000**		**Non-budgetary**	**65,000,000**	**800,000**	**855,627,000**	**80,000,000**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Micro-economic policy	42,631,384	41,081,289	...	...	12,756,651	12,669,287	...	...	...	...	55,388,035	53,750,576
Marketplace rules and services	273,769,641	228,884,131	900,000	92,401	1,045,000	1,045,000	84,793,374	104,401,527	...	...	190,921,267	125,620,005
Industry sector development—												
Budgetary	254,025,045	250,640,358	...	...	704,746,666	634,587,664	6,498,243	6,498,243	...	...	952,273,468	878,729,779
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Tourism	83,119,146	83,119,146	...	...	...	...	...	...	...	...	83,119,146	83,119,146
Corporate and management services	103,582,419	95,702,514	...	...	...	...	...	...	...	...	103,582,419	95,702,514
Sub-total—												
Budgetary	757,127,635	699,427,438	900,000	92,401	718,548,317	648,301,951	91,291,617	110,899,770	...	...	1,385,284,335	1,236,922,020
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Revenues netted against expenditures	(91,291,617)	(110,899,770)	...	...	...	...	(91,291,617)	(110,899,770)	...	...	...	...
Total Department—												
Budgetary	**665,836,018**	**588,527,668**	**900,000**	**92,401**	**718,548,317**	**648,301,951**	...	...	...	...	**1,385,284,335**	**1,236,922,020**
Non-budgetary	...	...	...	...	...	...	...	...	**2,750,000**	...	**2,750,000**	...
Atlantic Canada Opportunities Agency												
Development	51,213,004	50,755,322	...	...	266,356,318	215,859,454	...	...	...	...	317,569,322	266,614,776
Corporate administration	17,270,323	16,348,267	...	...	...	...	...	...	...	...	17,270,323	16,348,267
Total Program—Budgetary	**68,483,327**	**67,103,589**	...	...	**266,356,318**	**215,859,454**	...	...	...	...	**334,839,645**	**282,963,043**
Business Development Bank of Canada—												
Non-budgetary	...	...	...	...	...	...	...	...	**918,677,000**	**65,000,000**	**918,677,000**	**65,000,000**
Canadian Space Agency												
Space knowledge, applications and industry development	120,888,372	117,213,898	193,333,806	168,971,232	32,624,000	32,605,395	4,000,000	...	...	...	342,846,178	318,790,525
Revenues netted against expenditures	...	...	(4,000,000)	...	...	...	(4,000,000)	...	...	...	...	...
Total Program—Budgetary	**120,888,372**	**117,213,898**	**189,333,806**	**168,971,232**	**32,624,000**	**32,605,395**	...	...	...	...	**342,846,178**	**318,790,525**
Competition Tribunal—												
Budgetary	**1,593,600**	**1,581,047**	...	...	...	...	...	...	...	...	**1,593,600**	**1,581,047**

Copyright Board—Budgetary	**1,897,425**	**1,747,125**	...	...	...	...	...	...	...	...	**1,897,425**	**1,747,125**
Economic Development Agency of Canada for the Regions of Quebec												
Promotion of the economic development of the regions of Quebec	37,399,029	35,747,247	...	...	215,123,066	197,402,286	...	...	...	...	252,522,095	233,149,533
Total Program—Budgetary	**37,399,029**	**35,747,247**	...	...	**215,123,066**	**197,402,286**	...	...	...	...	**252,522,095**	**233,149,533**
Enterprise Cape Breton Corporation—Budgetary	**33,614,000**	**33,614,000**	...	...	...	...	...	...	...	...	**33,614,000**	**33,614,000**
National Research Council of Canada												
Research and technology innovation	270,944,622	231,108,753	54,393,172	56,873,376	51,600,587	51,600,587	...	...	...	...	376,938,381	339,582,716
Support for innovation and the national science and technology infrastructure	78,988,922	67,000,846	2,085,001	2,534,909	96,255,843	95,931,277	...	...	...	...	177,329,766	165,467,032
Program management	64,857,873	79,955,771	8,218,791	5,272,176	956,000	899,699	...	...	...	...	74,032,664	86,127,646
Total Program—Budgetary	**414,791,417**	**378,065,370**	**64,696,964**	**64,680,461**	**148,812,430**	**148,431,563**	...	...	...	...	**628,300,811**	**591,177,394**
Natural Sciences and Engineering Research Council												
Support of research and scholarship	27,039,363	26,135,568	...	...	555,364,706	538,817,299	...	...	...	...	582,404,069	564,952,867
Total Program—Budgetary	**27,039,363**	**26,135,568**	...	...	**555,364,706**	**538,817,299**	...	...	...	...	**582,404,069**	**564,952,867**
Social Sciences and Humanities Research Council												
Support of research and scholarship	15,078,735	13,756,016	...	...	136,690,541	129,283,249	...	...	...	...	151,769,276	143,039,265
Total Program—Budgetary	**15,078,735**	**13,756,016**	...	...	**136,690,541**	**129,283,249**	...	...	...	...	**151,769,276**	**143,039,265**
Standards Council of Canada—Budgetary	**5,446,000**	**5,446,000**	...	...	...	...	...	...	...	...	**5,446,000**	**5,446,000**
Statistics Canada												
Economic and social statistics	416,692,967	396,917,801	...	...	560,800	560,800	75,545,000	68,710,320	...	...	341,708,767	328,768,281
Census of population statistics	135,807,100	132,029,833	...	...	...	...	12,345,000	10,795,417	...	...	123,462,100	121,234,416
Sub-total	552,500,067	528,947,634	...	...	560,800	560,800	87,890,000	79,505,737	...	...	465,170,867	450,002,697
Revenues netted against expenditures	(87,890,000)	(79,505,737)	...	...	...	...	(87,890,000)	(79,505,737)	...	...	...	...
Total Program—Budgetary	**464,610,067**	**449,441,897**	...	...	**560,800**	**560,800**	...	...	...	...	**465,170,867**	**450,002,697**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Western Economic Diversification—												
Budgetary	46,087,982	44,027,857	2,564,745	2,564,745	169,695,627	167,454,009	...	...	...	...	218,348,354	214,046,611
Total Ministry—												
Budgetary	1,902,765,335	1,762,407,282	257,495,515	236,308,839	2,243,775,805	2,078,716,006	...	...	...	...	4,404,036,655	4,077,432,127
Non-budgetary	...	...	...	...	...	...	...	...	921,427,000	65,000,000	921,427,000	65,000,000

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Micro-economic policy				
...	...	...	1,000,000	1,000,000	Grant to the Canada-Israel Industrial Research and Development Foundation (CIIRDF)	1,000,000	...	...	...
					Marketplace rules and services				
...	45,000	...	...	45,000	Grant to the Radio Advisory Board of Canada	45,000	...	...	45,000
					Industry sector development				
...	...	84,904,896	55,095,104	140,000,000	Grant to Genome Canada	140,000,000	...	...	160,000,000
...	...	...	...	...	Items not required for the current year	...	...	...	920,000,000
...	...	84,904,896	55,095,104	140,000,000		140,000,000	...	...	1,080,000,000
...	**45,000**	**84,904,896**	**56,095,104**	**141,045,000**	**Total—Grants**	**141,045,000**	**...**	**...**	**1,080,045,000**
					Contributions				
					Micro-economic policy				
...	6,808,000	...	(1,683,907)	5,124,093	Contribution to the International Telecommunications Union, Geneva, Switzerland	5,124,093	...	...	5,704,927
...	2,400,000	...	59,558	2,459,558	Contributions under the Canada Community Investment Plan	2,419,578	39,980	...	2,279,433
...	...	...	3,490,000	3,490,000	Contribution to the Canadian Institute for Advanced Research	3,490,000	...	...	3,500,000
...	...	...	468,000	468,000	Contributions to Internal Trade Secretariat	420,616	47,384	...	331,726
...	...	...	215,000	215,000	Contributions under the Small Business Infrastructure Initiative Pilots	215,000	...	...	...
...	9,208,000	...	2,548,651	11,756,651		11,669,287	87,364	...	11,816,086
					Marketplace rules and services				
...	1,000,000	...	...	1,000,000	Contributions to various organizations working in the consumer interest	1,000,000	...	...	1,000,000
					Industry sector development				
...	1,767,000	...	(1,129,654)	637,346	Contributions to strategic technologies	559,758	77,588	...	3,709,054
...	12,422,000	...	(6,262,000)	6,160,000	Contribution to the Canadian Network for the advancement of research, industry and education	5,660,000	500,000	...	2,701,351
...	10,810,000	...	4,249,987	15,059,987	Contributions under the Community futures program	15,059,987	...	...	10,978,251
...	10,000,000	...	(10,000,000)	...	(S) Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program	...	...	...	...

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	857,000	...	...	857,000	Contributions under the Ontario base closures program	741,485	115,515	...	330,624
...	32,215,000	...	417,623	32,632,623	Contributions under the Aboriginal business Canada program	32,360,623	272,000	...	33,027,161
...	33,900,000	...	(2,566,363)	31,333,637	Contributions under the Northern Ontario Development Fund	31,333,637	...	...	23,917,986
...	69,000,000	8,000,000	(1,267,259)	75,732,741	(S) Liabilities under the *Small Business Loans Act*	75,732,741	...	...	91,966,378
...	2,000,000	4,000,000	2,778,680	8,778,680	(S) Liabilities under the *Canada Small Business Financing Act*	8,778,680	...	...	179,541
...	315,903,000	...	15,855,019	331,758,019	Contributions under the Technology partnerships Canada program	262,869,901	68,888,118	...	200,164,468
...	6,982,000	...	(2,854,024)	4,127,976	Contributions under Canada/Quebec Agreement on Industrial Development	4,127,976	...	...	4,795,274
...	95,278,000	...	(44,828,923)	50,449,077	Contributions under the SchoolNet/Community access program	50,152,237	296,840	...	22,736,471
...	345,000	...	...	345,000	Contributions under the Information highway, science and entrepreneurship camps program	345,000	...	...	345,000
...	28,400,000	...	(22,525,420)	5,874,580	Contributions under the Smart communities program	5,874,580	...	...	...
...	...	...	1,000,000	1,000,000	Contribution to the Industrial Research and Development Institute	991,059	8,941	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	29,423,831
...	619,879,000	12,000,000	(67,132,334)	564,746,666		494,587,664	70,159,002	...	424,275,390
					Tourism				
...	...	...	...	...	Items not required for the current year	...	...	...	303,568
...	**630,087,000**	**12,000,000**	**(64,583,683)**	**577,503,317**	**Total—Contributions**	**507,256,951**	**70,246,366**	...	**437,395,044**
					Departmental Summary by Business Line				
...	9,208,000	...	3,548,651	12,756,651	Micro-economic policy	12,669,287	87,364	...	11,816,086
...	1,045,000	...	...	1,045,000	Marketplace rules and services	1,045,000	...	...	1,045,000
...	619,879,000	96,904,896	(12,037,230)	704,746,666	Industry sector development	634,587,664	70,159,002	...	1,504,275,390
...	...	...	...	...	Tourism	...	...	...	303,568
...	**630,132,000**	**96,904,896**	**(8,488,579)**	**718,548,317**	**Total Department**	**648,301,951**	**70,246,366**	...	**1,517,440,044**

					Atlantic Canada Opportunities Agency				
					Grants				
					Development				
...	2,000,000	...	...	2,000,000	Grants to non-profit organizations to promote economic cooperation and development	675,151	1,324,849	...	1,135,727
...	3,000,000	...	...	3,000,000	Grant to the Atlantic Investment Fund	3,000,000	...	...	3,000,000
...	**5,000,000**	**...**	**...**	**5,000,000**	**Total—Grants**	**3,675,151**	**1,324,849**	**...**	**4,135,727**
					Contributions				
					Development				
...	259,625,000	...	(5,043,814)	254,581,186	Contributions under programs aimed at stimulating economic regional development in Atlantic Canada relating to small and medium-sized businesses and industries, and other regional development programs and activities	205,409,171	49,172,015	...	234,551,604
...	8,000,000	(1,000,000)	(454,721)	6,545,279	(S) Liabilities in Atlantic Canada under the *Small Business Loans Act*	6,545,279	...	...	8,603,025
...	1,000,000	(500,000)	(270,147)	229,853	(S) Liabilities under the *Canada Small Business Financing Act*	229,853	...	...	...
...	1,000,000	...	(1,000,000)	...	(S) Liabilities for loan or credit insurance pursuant to the *Government Organization Act, Atlantic Canada, 1987*	...	...	...	2,632,641
...	**269,625,000**	**(1,500,000)**	**(6,768,682)**	**261,356,318**	**Total—Contributions**	**212,184,303**	**49,172,015**	**...**	**245,787,270**
...	**274,625,000**	**(1,500,000)**	**(6,768,682)**	**266,356,318**	**Total Program**	**215,859,454**	**50,496,864**	**...**	**249,922,997**
					Canadian Space Agency				
					Grants				
					Space knowledge, applications and industry development				
...	340,000	...	(202,500)	137,500	Grants for space research partnerships	137,500	...	...	217,900
...	150,000	1	36,141	186,142	Grants for scholarships for space-related research	186,140	2	...	108,200
...	100,000	...	(47,336)	52,664	Grants for postdoctoral fellowships	52,663	1	...	85,865
...	175,000	...	...	175,000	International Space University	175,000	...	...	175,000
...	50,000	...	(31,326)	18,674	Grants for the Youth awareness program	18,674	...	...	36,784
...	...	...	400,000	400,000	The Joint Canadian Space Agency (CSA)/Networks of centres of excellence research program	400,000	...	...	...
...	**815,000**	**1**	**154,979**	**969,980**	**Total—Grants**	**969,977**	**3**	**...**	**623,749**
					Contributions				
					Space knowledge, applications and industry development				
...	500,000	...	(146,258)	353,742	Space science enhancement program	353,742	...	...	800,000
...	2,516,000	...	644,000	3,160,000	Contribution to the Earth observation program (EOP) of the European Space Agency (ESA)	3,159,981	19	...	...
...	4,228,000	...	(1,483,638)	2,744,362	Contribution to the Environmental satellite development program (ENVISAT) of the ESA	2,744,362	...	...	5,441,667
...	129,000	...	784,650	913,650	Contribution to Data relay and technology mission program (DRTM) of the ESA	913,645	5	...	579,254
...	6,000,000	...	(647,125)	5,352,875	Contribution to the Advanced research in telecommunications systems program (ARTES) of the ESA	5,334,302	18,573	...	7,526,756
...	5,400,000	...	(424,000)	4,976,000	Contribution to the general budget of the ESA	4,976,000	...	...	6,335,349

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	436,000	...	32,727	468,727	Contributions for the Youth awareness program	468,726	1	...	454,688
...	12,200,000	...	(200,000)	12,000,000	Contributions to Payload flight demonstration program	12,000,000	...	...	...
...	...	...	1,273,100	1,273,100	Contribution to the Earth observation preparatory program of ESA (EOPP)	1,273,096	4	...	1,680,481
...	...	...	411,564	411,564	Contribution to the European remote sensing satellite program II of ESA (ERS-02)	411,564	...	...	1,514,122
...	31,409,000	...	245,020	31,654,020	**Total—Contributions**	31,635,418	18,602	...	24,332,317
...	32,224,000	1	399,999	32,624,000	**Total Program**	32,605,395	18,605	...	24,956,066
					Economic Development Agency of Canada for the Regions of Quebec				
					Grants				
					Promotion of the economic development of the regions of Quebec				
...	300,000	...	...	300,000	Grants under the Innovation development entrepreneurship and access program (IDEA) for small and medium businesses	201,723	98,277	...	262,425
...	...	1	5,000,000	5,000,001	Grant to the Montreal Symphony Orchestra Endowment Fund	5,000,000	1	...	...
...	...	...	3,000,000	3,000,000	Grant to the Québec Port Authority for construction of a cruise ship terminal and Pointe à Carcy improvements	3,000,000	...	...	...
...	300,000	1	8,000,000	8,300,001		8,201,723	98,278	...	262,425
					Contributions				
					Promotion of the economic development of the regions of Quebec				
...	17,539,000	...	(7,514,968)	10,024,032	Contributions to the province of Quebec under the Canada Infrastructure Works Agreement	10,024,032	...	...	15,353,799
...	58,000,000	(13,000,000)	(1,447,998)	43,552,002	(S) Liabilities under the *Small Business Loans Act*	43,552,002	...	...	74,849,578
...	53,286,000	...	(2,006,259)	51,279,741	Contributions under the Innovation development entrepreneurship and access program (IDEA) for small and medium businesses	50,980,436	299,305	...	50,972,238
...	20,000,000	...	5,751,853	25,751,853	Contributions under the Community futures program	25,751,853	...	...	24,603,514
...	3,650,000	...	(952,690)	2,697,310	Special fund for the economic development and adjustment of Quebec fishing communities	2,697,310	...	...	2,790,722

...	75,058,000	...	(5,939,989)	69,118,011	Contributions under the Regional strategic initiative program	51,794,814	17,323,197	...	52,312,953
...	2,000,000	(500,000)	2,900,116	4,400,116	(S) Liabilities under the *Canada Small Business Financing Act*	4,400,116	...	...	2,555
...	...	...	...	...	Items not required for the current year	...	...	...	2,247,975
...	**229,533,000**	**(13,500,000)**	**(9,209,935)**	**206,823,065**	**Total—Contributions**	**189,200,563**	**17,622,502**	...	**223,133,334**
...	**229,833,000**	**(13,499,999)**	**(1,209,935)**	**215,123,066**	**Total Program**	**197,402,266**	**17,720,780**	...	**223,395,759**
					National Research Council of Canada				
					Grants				
					Program management				
...	**956,000**	...	...	**956,000**	International affiliations	**899,699**	**56,301**	...	**965,022**
					Contributions				
					Research and technology innovation				
...	3,268,000	825,000	11,449	4,104,449	Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	4,104,449	...	...	4,049,638
...	19,277,000	8,273,000	11,450,000	39,000,000	Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of the TRIUMF project	39,000,000	...	...	34,318,000
...	1,153,000	...	(4,452)	1,148,548	Particle Physics and Astronomy Research Council of the United Kingdom in support of the James Clerk Maxwell Telescope	1,148,548	...	...	1,135,035
...	1,200,000	3,412,430	735,160	5,347,590	National Science Foundation of the United States in support of the construction and operation of the Gemini telescopes	5,347,590	...	...	3,295,161
...	...	...	2,000,000	2,000,000	University of Saskatchewan in support of the Construction of the Canadian Light Source Synchrotrom Facility	2,000,000	...	...	...
...	24,898,000	12,510,430	14,192,157	51,600,587		51,600,587	...	...	42,797,834
					Support for innovation and the national science and technology infrastructure				
...	94,448,000	...	(26,227,107)	68,220,893	Contributions to Canadian firms to develop, adapt and exploit technology	67,896,327	324,566	...	70,581,700
...	16,000,000	...	12,034,950	28,034,950	Contributions to organizations to provide technological and research assistance to Canadian industry	28,034,950	...	...	26,611,354
...	110,448,000	...	(14,192,157)	96,255,843		95,931,277	324,566	...	97,193,054
...	**135,346,000**	**12,510,430**	...	**147,856,430**	**Total—Contributions**	**147,531,864**	**324,566**	...	**139,990,888**
					Program Summary by Business Line				
...	24,898,000	12,510,430	14,192,157	51,600,587	Research and technology innovation	51,600,587	...	...	42,797,834
...	110,448,000	...	(14,192,157)	96,255,843	Support for innovation and the national science and technology infrastructure	95,931,277	324,566	...	97,193,054
...	956,000	...	...	956,000	Program management	899,699	56,301	...	965,022
...	**136,302,000**	**12,510,430**	...	**148,812,430**	**Total Program**	**148,431,563**	**380,867**	...	**140,955,910**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Natural Sciences and Engineering Research Council				
					Grants				
					Support of research and scholarship				
...	527,573,000	27,791,706	...	555,364,706	Grants and scholarships	538,817,299	16,547,407	...	526,895,998
...	**527,573,000**	**27,791,706**	...	**555,364,706**	**Total Program**	**538,817,299**	**16,547,407**	...	**526,895,998**
					Social Sciences and Humanities Research Council				
					Grants				
					Support of research and scholarship				
...	112,042,000	24,648,541	...	136,690,541	Grants and scholarships	129,283,249	7,407,292	...	114,996,000
...	**112,042,000**	**24,648,541**	...	**136,690,541**	**Total Program**	**129,283,249**	**7,407,292**	...	**114,996,000**
					Statistics Canada				
					Grants				
					Economic and social statistics				
...	...	...	560,800	560,800	Canadian Institute for Health Information	560,800	...	...	560,800
...	...	...	**560,800**	**560,800**	**Total Program**	**560,800**	...	...	**560,800**
					Western Economic Diversification				
					Grants				
...	**5,000,000**	...	**(5,000,000)**	...	Grants for the Western diversification program	...	...	...	...
					Contributions				
...	111,826,000	14,050,000	(1,995,587)	123,880,413	Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in Western Canada	123,880,413	...	...	101,719,263
...	6,000,000	...	45,000	6,045,000	Contributions to western small and medium sized enterprises in strategic growth industries through the establishment of specialized loan/investment funds, on commercial terms, in cooperation with private and public sector providers of debt/equity capital	6,045,000	...	...	1,311,500

...	7,786,000	...	(1,414,413)	6,371,587	Contributions to the western provinces under the Canada Infrastructure Works Agreements	5,819,680	551,907	...	18,329,460
...	...	...	2,000,000	2,000,000	Infrastructure Canada Program	310,289	1,689,711		
...	18,000,000	6,000,000	(484,530)	23,515,470	(S) Liabilities under the *Small Business Loans Act*	23,515,470	...	...	26,264,885
...	2,000,000	(1,000,000)	518,157	1,518,157	(S) Liabilities under the *Canada Small Business Financing Act*	1,518,157	...	...	30,670
...	...	...	6,365,000	6,365,000	Contributions for Red River flood protection program	6,365,000	...	...	24,000,000
...	**145,612,000**	**19,050,000**	**5,033,627**	**169,695,627**	**Total—Contributions**	**167,454,009**	**2,241,618**	...	**171,655,778**
...	**150,612,000**	**19,050,000**	**33,627**	**169,695,627**	**Total Program**	**167,454,009**	**2,241,618**	...	**171,655,778**
...	**2,093,343,000**	**165,905,575**	**(15,472,770)**	**2,243,775,805**	**Total Ministry**	**2,078,716,006**	**165,059,799**	...	**2,970,779,352**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Marketplace rules and services—			
Bankruptcy	19,328,379	19,328,379	19,279,656
Competition Bureau	8,464,995	8,464,995	7,520,191
Canadian Intellectual Property Office Revolving Fund	57,000,000	76,608,153	71,980,366
	84,793,374	104,401,527	98,780,213
Industry sector development	6,498,243	6,498,243	7,158,421
Total Department—Budgetary	**91,291,617**	**110,899,770**	**105,938,634**
Canadian Space Agency			
Budgetary (respendable revenues)			
Space knowledge, applications and industry development			
RADARSAT			
Recovery from other government for cost-sharing agreements	4,000,000	...	2,910,264
Total Program—Budgetary	**4,000,000**	...	**2,910,264**
Statistics Canada			
Budgetary (respendable revenues)			
Economic and social statistics	75,545,000	68,710,320	52,326,439
Census of population statistics	12,345,000	10,795,417	15,509,829
Total Program—Budgetary	**87,890,000**	**79,505,737**	**67,836,268**
Total Ministry—Budgetary	**183,181,617**	**190,405,507**	**176,685,166**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	1,040,939	980,176
Total tax revenues	**1,040,939**	**980,176**
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Business Development Bank of Canada—Dividends	8,888,860	6,010,000
Atlantic Development Board carry-over projects	62,307	94,051
Atlantic Provinces Power Development Act	3,533,472	3,946,559
Other accounts—		
Other dividends	12,300	1,501
	12,496,939	10,052,111
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	3,073,285	5,172,667
Repayable contributions	95,485,176	101,367,020
Adjustments to prior year's payables	11,675,851	12,799,926
	110,234,312	119,339,613
Sales of goods and services—		
Rights and privileges—		
Royalties	2,950,719	1,671,256
Corporations operations	11,873,174	10,908,803
Licences	1,305,756	1,427,502
Textile label registration	114,422	121,155
Laboratory and inspection fees, electricity and gas, weights and measures and other inspection fees	3,361,368	4,667,994
Lobbyists registrations operations	2,925	4,964
Non general radio service	91,211,535	431,996,375
Sundries	6,647	5,874
	110,826,546	*450,803,923*
Other fees and charges—		
Certification, testing and labelling	9,264,647	8,399,306
Fees from *Small Business Loans Act*	33,139,036	27,309,130
Sundries	6,434	1,681,888
	42,410,117	*37,390,324*
Sales of goods and information products	2,640	2,627
	153,239,303	488,196,874
Proceeds from the disposal of surplus Crown assets	339,980	422,727

	Current year	Previous year
	$	$
Miscellaneous non-tax revenues—		
Levies and *Escheats Act* remittances	...	779,463
Fines—		
Bankruptcy and Insolvency Act	76,073	109,336
Competition Act and consumer products (various acts)	4,170,416	641,981
Copyright Act	77,122	111,358
Radiocommunication Act	34,082	5,436
Fines, electricity and gas, weights and measures acts	63,277	70,652
Railway mortgages and sales agreements	60,855	65,920
Sundries	889,262	859,479
	5,371,087	2,643,625
Total non-tax revenues	**281,681,621**	**620,654,950**
Total Department	**282,722,560**	**621,635,126**
Atlantic Canada Opportunities Agency		
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Special areas and highways agreement	92,510	166,893
Comprehensive development plan agreement	295,552	366,836
	388,062	533,729
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	3,725,096	1,472,914
Contribution recoveries	47,552,322	36,709,259
Adjustments to prior year's payables	760,503	1,316,606
	52,037,921	39,498,779
Sales of goods and services—		
Other fees and charges	8,027,867	6,757,394
Proceeds from the disposal of surplus Crown assets	10,294	23,412
Miscellaneous non-tax revenues	908,630	1,198,072
Total Program	**61,372,774**	**48,011,386**

	Current year	Previous year
	$	$
Canadian Space Agency		
Tax revenues—		
Goods and services tax	57,018	62,959
Total tax revenues	**57,018**	**62,959**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	203,003	485,820
Adjustments to prior year's payables	2,907,855	...
	3,110,858	485,820
Sales of goods and services—		
Rights and privileges—		
Royalties revenues	2,194,817	...
Other fees and charges	925,506	1,127,954
	3,120,323	1,127,954
Proceeds from the disposal of surplus Crown assets	5,074	9,102
Miscellaneous non-tax revenues	64,936	51,136
Total non-tax revenues	**6,301,191**	**1,674,012**
Total Program	**6,358,209**	**1,736,971**
Competition Tribunal		
Non-tax revenues—		
Miscellaneous non-tax revenues	11,108	5,757
Total Program	**11,108**	**5,757**
Copyright Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	120	...
Adjustments to prior year's payables	7	...
	127	...
Sales of goods and services—		
Other fees and charges	5	...
Total Program	**132**	...

Revenues—*Continued*

	Current year	Previous year
	$	$
Economic Development Agency of Canada for the Regions of Quebec		
Non-tax revenues—		
Return on investments—		
Other—Hexavision Technologies Inc.	102,715	...
Refunds of previous years' expenditures—		
Repayment of recoverable contributions	30,973,347	23,057,871
Refunds of previous years' expenditures	446,846	389,726
Adjustments to prior year's payables	1,137,879	1,399,133
	32,558,072	24,846,730
Sales of goods and services—		
Other fees and charges—		
Loans guarantee	30,167,654	27,416,909
Proceeds from the disposal of surplus Crown assets	25,356	11,102
Miscellaneous non-tax revenues—		
Other refunds	385,057	600,285
Total Program	**63,238,854**	**52,875,026**
National Research Council of Canada		
Tax revenues—		
Goods and services tax	1,963,486	1,736,083
Total tax revenues	**1,963,486**	**1,736,083**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Repayment for goods and services not provided and other miscellaneous refunds	602,602	460,584
Sales of goods and services—		
Other fees and charges—		
Pursuant to paragraph 5(1)(e) of the *National Research Council Act*	*55,087,964*	*46,746,609*
Sales of goods and information products—		
Pursuant to paragraph 5(1)(e) of the *National Research Council Act*	*12,515,436*	*11,420,501*
	67,603,400	58,167,110
Proceeds from the disposal of surplus Crown assets	74,744	124,093
Miscellaneous non-tax revenues	16,298	19,774
Total non-tax revenues	**68,297,044**	**58,771,561**
Total Program	**70,260,530**	**60,507,644**
Natural Sciences and Engineering Research Council		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Repayment of grants and scholarships	481,274	311,892
Refunds of goods and services expenditures	...	1,022
Adjustments to prior year's payables	120,473	...
	601,747	312,914
Sales of goods and services—		
Other fees and charges	25	35
Proceeds from the disposal of surplus Crown assets	...	877
Total Program	**601,772**	**313,826**
Social Sciences and Humanities Research Council		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds—Transfer payments	349,103	240,286
Refunds—Goods and services	430	2,434
Adjustments to prior year's payables	(117,309)	...
	232,224	242,720
Sales of goods and services—		
Other fees and charges	110	45
Proceeds from the disposal of surplus Crown assets	...	70
Total Program	**232,334**	**242,835**
Statistics Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	103,456	50,714
Adjustments to prior year's payables	175,871	...
	279,327	50,714
Proceeds from the disposal of surplus Crown assets	49,372	25,858
Miscellaneous non-tax revenues	2,566,786	1,090,556
Total Program	**2,895,485**	**1,167,128**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Western Economic Diversification		
Tax revenues—		
Goods and services tax	57	77
Total tax revenues	57	77
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Special areas and highways agreement	...	...
Refunds of previous years' expenditures—		
Repayable contributions	23,112,781	28,718,796
Refund contributions	894,854	3,977,903
Recoveries of *Small Business Loans Act* losses	239,138	237,728
Refunds—Operating	209,374	142,069
Adjustments to prior year's payables	1,963,113	2,348,653
	26,419,260	35,425,149
Sales of goods and services—		
Other fees and charges—		
Small Business Loans Act and *Canada Small Business Financing Act*—Loan guarantee fees	25,385,641	21,497,815
Proceeds from the disposal of surplus Crown assets	12,398	3,176
Miscellaneous non-tax revenues—		
Interest on repayable contributions	3,362,650	950,829
Rescheduling—Compensatory payments on repayable contributions	177,486	100,625
Other	60,943	62,544
	3,601,079	1,113,998
Total non-tax revenues	55,418,378	58,040,138
Total Program	55,418,435	58,040,215

	Current year	Previous year
	$	$
Ministry Summary		
Tax revenues—		
Goods and services tax	3,061,500	2,779,295
Total tax revenues	3,061,500	2,779,295
Non-tax revenues—		
Return on investments	12,987,716	10,585,840
Refunds of previous years' expenditures	226,076,450	220,663,023
Sales of goods and services	287,544,328	603,164,136
Proceeds from the disposal of surplus Crown assets	517,218	620,417
Miscellaneous non-tax revenues	12,924,981	6,723,203
Total non-tax revenues	540,050,693	841,756,619
Total Ministry	543,112,193	844,535,914

[1] Interest unless otherwise indicated.

SECTION 15

2000-2001

PUBLIC ACCOUNTS OF CANADA

Justice

Department

Canadian Human Rights Commission

Canadian Human Rights Tribunal

Commissioner for Federal Judicial Affairs

Federal Court of Canada

Law Commission of Canada

Offices of the Information and Privacy Commissioners of Canada

Supreme Court of Canada

Tax Court of Canada

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Department

Objective

To provide the Government of Canada and federal departments and agencies with high-quality legal services, have superintendence of all matters connected with the administration of justice in Canada which are not within provincial or territorial jurisdiction and to propose policy and program initiatives in this context with a view to ensuring that Canada is a fair, just and law-abiding society with an accessible, equitable, efficient and effective system of justice.

Business Line Description

Government client services

To respond to the requirements of the Government of Canada, its departments and agencies for quality legal or legislative services, in the most effective and cost-efficient manner in compliance with the law and governmental policy.

Law and policy

To ensure a responsive, fair, efficient and accessible national system of justice by managing the development, testing, promotion and implementation of justice policy in respect of criminal law, and family and youth law and to ensure fair, effective and responsible public administration by managing the Government legal framework in respect of administrative law, constitutional law, international law, native law, human rights law and information law.

Administration

To ensure effective strategic management of the administration of justice program by establishing corporate management and administrative frameworks and services that ensure the optimal internal management of the Department and its resources.

Canadian Human Rights Commission

Objective

To foster the principle that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

Business Line Description

Canadian Human Rights Commission

The Commission aims to discourage and reduce discriminatory practices by dealing with complaints of discrimination on the prohibited grounds in the *Canadian Human Rights Act*; conducting audits of federal departments and agencies, and federally regulated private companies to ensure compliance with the *Employment Equity Act*; conducting research and information programs; and working closely with other levels of government, employers, service providers, and community organizations to promote human rights principles.

Canadian Human Rights Tribunal

Objective

To ensure the equitable application of the *Canadian Human Rights Act* and the *Employment Equity Act* through the conduct of fair and efficient public hearings.

Business Line Description

Public hearings

Public hearings provides a range of services which includes the inquiring into complaints of discrimination and determining if there has been a contravention of the Acts, as well as maintaining the Registry which creates the best possible environment for the Tribunal members to conduct hearings throughout Canada by providing the necessary administrative and ongoing support. The Registry plans and organizes the hearings and provides members with a proper hearing environment.

Commissioner for Federal Judicial Affairs

Objective

Provide the administrative support needed to guide an independent judiciary into the age of automation and to administer statutory expenditures under Part I of the *Judges Act* with probity and prudence.

Business Line Description

Federal judicial affairs

The Office of the Commissioner for Federal Judicial Affairs provides a range of services to the judiciary through the following service lines: administration; the Canadian Judicial Council; and payments pursuant to the *Judges Act*.

- Administration – This service line provides the federal judiciary with guidance and advice on the interpretation of Part I of the *Judges Act*; provides the Minister an up-to-date list of approved candidates for appointment to the judiciary as well as providing support to the judiciary in the areas of finance, personnel, administration, training, editing and information technology.
- Canadian Judicial Council – This service line provides for the administration of the Canadian Judicial Council as authorized by the *Judges Act*.
- Payments pursuant to the *Judges Act* – This service line provides for payment of salaries, allowances and annuities to judges and their survivors as authorized by the *Judges Act*.

Federal Court of Canada

Objective

To support the Federal Court of Canada in providing a court of law, equity and admiralty for the better administration of the laws of Canada.

Business Line Description

Registry services

The Registry achieves this objective through the delivery of a variety of services which fall into two service lines:

- Operations – This service line involves processing all documents filed by or issued to litigants; recording all proceedings; maintaining custody of the records and information base required by the Court; issuing legal instruments to enforce decisions made by the Court and various federal entities; and performing certain quasi-judicial functions.
- Corporate services – This service line involves providing support to the Registry in the non-registry operations portions of finance, administration, human resources, security, and management information processing.

Law Commission of Canada

Objective

The objective of the Commission is to provide independent advice on improving, modernizing and reforming Canadian laws, legal institutions and procedures to ensure that they are aligned with the changing needs of Canadian individuals and society.

Business Line Description

Law Commission of Canada

The Law Commission of Canada fulfils its mandate through the promotion of relevant research that directly engages Canadians in the renewal of the law. The Commission develops and conducts research programs to further the understanding of the role law can and should play in Canadian society.

The Commission uses a variety of formats to consult within the legal community and with Canadians at large. Aside from the publication and distribution of reports, the Commission takes advantage of other media and fora, including electronic dissemination of studies, the sponsorship of conferences and seminars, press conferences, and town hall meetings.

The results of the Commission's research and consultations are summarized in public papers announcing its findings and proposals. On occasion, these may be formulated into recommendations to Parliament.

Offices of the Information and Privacy Commissioners of Canada

Objective

Access to information:

- to ensure that the rights of complainants under the *Access to Information Act* are respected; complainants, heads of federal government institutions and all third parties affected by complaints are given a reasonable opportunity to make representations to the Information Commissioner and investigations are thorough and timely;
- to persuade federal government institutions to adopt information practices in keeping with the *Access to Information Act*; and
- to bring appropriate issues of interpretation of the *Access to Information Act* before the Federal Court.

Privacy:

- to ensure that the rights of complainants under the *Privacy Act* are respected and that the privacy of individuals with respect to personal information about themselves, held by a federal government institution, is protected; and
- to encourage the growth of fair information practices by government institutions.

Business Line Description

Access to information

The primary activity of the business line is to investigate, report and make recommendations to the heads of government institutions as a result of complaints from individuals who allege non-compliance with the *Access to Information Act.*

The Commissioner may initiate a complaint. The Commissioner may appear on behalf of complainants, with their consent or as a party, in applications before the Federal Court for review of decisions by federal government institutions to refuse access under the Act. He reports to Parliament annually and may make special reports.

The users of the Act are the clients of the business line and include all Canadian citizens, permanent residents and persons or corporations present in Canada and the 155 government institutions subject to the Act.

Privacy

The primary activity of the business line is to investigate, report and make recommendations to the heads of government institutions and, in the case of complaints, report findings to the complainant. The Commissioner reviews personal information held in government information banks and investigates the institutions' collection, use, retention and disposal of personal information.

The Commissioner may, with a complainant's consent, appear on his or her behalf in an application for Federal Court review of an institution's decision to deny access. The Commissioner reports annually to Parliament and may initiate special reports at any time. The Commissioner may also be requested to undertake special studies for the Minister of Justice.

The business line's clients include anyone legally present in Canada seeking access to their federal personal records, anyone dissatisfied with federal personal information handling practices, Members of Parliament, provincial privacy commissioners, and the general public and media seeking information about the Act and background on privacy issues.

Corporate services

The primary activity of the business line is the provision of such administrative support services as finance, personnel, information technology and general administration (records management, security, procurement, library, reception and management services).

Supreme Court of Canada

Objective

To provide a general Court of Appeal for Canada.

Business Line Description

Office of the Registrar

The Office of the Registrar provides a range of services to the Court including processing all documents filed by litigants and preparing cases for hearing and judgment, reporting and publishing the judgments of the Court; maintaining the information base required by the Court; providing information on the Court as well as maintaining and preserving the records and history of the Court. The Office also administers the following statutory payments: judges' salaries, allowances, and annuities; annuities to spouses and children of judges; and lump sum payments to spouses of judges who die while in office.

Tax Court of Canada

Objective

The objective is to provide an easily accessible and independent Court for the expeditious disposition of disputes between any person and the Government of Canada on matters arising under the *Tax Court of Canada Act* or any other legislation under which the Court has original jurisdiction.

Business Line Description

Registry of the Tax Court of Canada

Provides a range of services to the Court through the following services lines:

- Appeals management – This service line provides litigants with guidance and advice on Court practices and procedures and provides the Judges of the Court with orderly and efficient scheduling of hearings.
- Corporate services – This service line provides the Registry with support in the areas of finance, administration, security, library services, human resources, informatics, editing and revising.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	303,361,000	...	...	303,361,000	1	Operating expenditures				
...	...	55,938,696	...	55,938,696	1a	Operating expenditures				
...	...	...	123,148,400	123,148,400		Governor General's special warrants				
...	...	...	320,000	320,000		Transfer from: TB Vote 10 (1)				
...	...	...	4,455,000	4,455,000		TB Vote 15 (1)				
...	303,361,000	55,938,696	127,923,400	487,223,096		Total—Vote 1	485,755,654	1,467,442	...	359,891,172
...	318,459,232	...	...	318,459,232	5	Grants and contributions				
...	...	48,217,868	...	48,217,868	5a	Grants and contributions				
...	318,459,232	48,217,868	...	366,677,100		Total—Vote 5	362,379,959	4,297,141	...	322,976,616
...	51,658	...	(61)	51,597	(S)	Minister of Justice—Salary and motor car allowance	51,597	...	...	50,716
...	35,671,000	...	4,360,000	40,031,000	(S)	Contributions to employee benefit plans	40,031,000	...	...	33,223,000
...	...	...	397,691	397,691	(S)	Refunds of amounts credited to revenues in previous years	397,691	...	...	23,100
8,366	...	...	21,687	30,053	(S)	Spending of proceeds from the disposal of surplus Crown assets	8,511	...	21,542	28,884
8,366	**657,542,890**	**104,156,564**	**132,702,717**	**894,410,537**		**Total Department—Budgetary**	**888,624,412**	**5,764,583**	**21,542**	**716,193,488**
						Canadian Human Rights Commission				
...	14,349,000	...	...	14,349,000	10	Program expenditures				
...	...	799,721	...	799,721	10a	Program expenditures				
...	...	...	2,775,811	2,775,811		Governor General's special warrants				
...	...	...	10,000	10,000		Transfer from: TB Vote 10 (1)				
...	...	...	178,000	178,000		TB Vote 15 (1)				
...	14,349,000	799,721	2,963,811	18,112,532		Total—Vote 10	17,335,988	776,544	...	16,254,550
...	2,024,000	...	247,000	2,271,000	(S)	Contributions to employee benefit plans	2,271,000	...	...	2,174,000
982	...	...	2,226	3,208	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	982	2,226	7,933
982	**16,373,000**	**799,721**	**3,213,037**	**20,386,740**		**Total Program—Budgetary**	**19,606,988**	**777,526**	**2,226**	**18,436,483**

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canadian Human Rights Tribunal				
...	3,422,000	...	...	3,422,000	15	Program expenditures				
...	...	157,075	...	157,075	15a	Program expenditures				
...	...	...	13,000	13,000		Transfer from TB Vote 15 (1)				
...	3,422,000	157,075	13,000	3,592,075		Total—Vote 15	2,766,657	825,418	...	3,847,227
...	105,000	...	...	105,000	(S)	Contributions to employee benefit plans	105,000	...	...	72,000
...	**3,527,000**	**157,075**	**13,000**	**3,697,075**		**Total Program—Budgetary**	**2,871,657**	**825,418**	**...**	**3,919,227**
						Commissioner for Federal Judicial Affairs				
...	4,149,000	...	...	4,149,000	20	Operating expenditures				
...	...	2,132,579	...	2,132,579	20a	Operating expenditures				
...	...	...	850,384	850,384		Governor General's special warrants				
...	...	...	10,000	10,000		Transfer from: TB Vote 10 (1)				
...	...	...	106,000	106,000		TB Vote 15 (1)				
...	4,149,000	2,132,579	966,384	7,247,963		Total—Vote 20	7,114,784	133,179	...	5,662,208
...	507,000	...	...	507,000	25	Canadian Judicial Council—Operating expenditures				
...	...	151,160	...	151,160	25a	Canadian Judicial Council—Operating expenditures				
...	507,000	151,160	...	658,160		Total—Vote 25	633,170	24,990	...	897,694
...	259,346,000	...	(4,060,138)	255,285,862	(S)	Payments pursuant to the *Judges Act*	255,285,862	...	...	248,607,559
...	479,000	...	59,000	538,000	(S)	Contributions to employee benefit plans	538,000	...	...	548,000
...	**264,481,000**	**2,283,739**	**(3,034,754)**	**263,729,985**		**Total Program—Budgetary**	**263,571,816**	**158,169**	**...**	**255,715,461**
						Federal Court of Canada				
...	27,845,000	...	...	27,845,000	30	Program expenditures				
...	...	3,446,249	...	3,446,249	30a	Program expenditures				
...	...	...	100,000	100,000		Transfer from: TB Vote 10 (1)				
...	...	...	540,000	540,000		TB Vote 15 (1)				
...	27,845,000	3,446,249	640,000	31,931,249		Total—Vote 30	31,264,706	666,543	...	29,713,679
...	3,591,000	...	439,000	4,030,000	(S)	Contributions to employee benefit plans	4,030,000	...	...	4,167,000
1,449	...	...	5,030	6,479	(S)	Spending of proceeds from the disposal of surplus Crown assets	6,479	...	...	17,969
1,449	**31,436,000**	**3,446,249**	**1,084,030**	**35,967,728**		**Total Program—Budgetary**	**35,301,185**	**666,543**	**...**	**33,898,648**

						Law Commission of Canada				
...	2,861,000	...	...	2,861,000	35	Program expenditures				
...	...	143,050	...	143,050	35a	Program expenditures				
...	...	...	46,000	46,000		Transfer from TB Vote 15 (1)				
...	2,861,000	143,050	46,000	3,050,050		Total—Vote 35	2,963,965	86,085	...	2,763,346
...	146,000	...	...	146,000	(S)	Contributions to employee benefit plans	146,000	...	...	150,000
...	**3,007,000**	**143,050**	**46,000**	**3,196,050**		**Total Program—Budgetary**	**3,109,965**	**86,085**	**...**	**2,913,346**
						Offices of the Information and Privacy Commissioners of Canada				
...	7,325,000	...	...	7,325,000	40	Program expenditures				
...	...	4,700,023	...	4,700,023	40a	Program expenditures				
...	...	...	141,351	141,351		Transfer from: TB Vote 5 (1)				
...	...	...	199,000	199,000		TB Vote 15 (1)				
...	7,325,000	4,700,023	340,351	12,365,374		Total—Vote 40	12,052,282	313,092	...	8,807,660
...	1,158,000	...	142,000	1,300,000	(S)	Contributions to employee benefit plans	1,300,000	...	...	1,123,000
949	...	...	3,410	4,359	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,150	...	1,209	...
949	**8,483,000**	**4,700,023**	**485,761**	**13,669,733**		**Total Program—Budgetary**	**13,355,432**	**313,092**	**1,209**	**9,930,660**
						Supreme Court of Canada				
...	11,767,000	...	...	11,767,000	45	Program expenditures				
...	...	...	2,650,137	2,650,137		Governor General's special warrants				
...	...	...	138,000	138,000		Transfer from TB Vote 15 (1)				
...	11,767,000	...	2,788,137	14,555,137		Total—Vote 45	14,022,886	532,251	...	12,137,623
...	3,630,000	...	202,093	3,832,093	(S)	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office	3,832,093	...	...	3,521,395
...	1,306,000	...	160,000	1,466,000	(S)	Contributions to employee benefit plans	1,466,000	...	...	1,478,000
13,891	...	...	6,706	20,597	(S)	Spending of proceeds from the disposal of surplus Crown assets	20,597	...	...	2,121
13,891	**16,703,000**	**...**	**3,156,936**	**19,873,827**		**Total Program—Budgetary**	**19,341,576**	**532,251**	**...**	**17,139,139**
						Tax Court of Canada				
...	10,393,000	...	...	10,393,000	50	Program expenditures				
...	...	185,200	...	185,200	50a	Program expenditures				
...	...	...	724,404	724,404		Governor General's special warrants				
...	...	...	55,000	55,000		Transfer from TB Vote 15 (1)				
...	10,393,000	185,200	779,404	11,357,604		Total—Vote 50	11,281,292	76,312	...	10,533,468
...	1,078,000	...	132,000	1,210,000	(S)	Contributions to employee benefit plans	1,210,000	...	...	1,225,000

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
582	...	...	1,298	1,880	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	582	1,298	4,798
582	**11,471,000**	**185,200**	**912,702**	**12,569,484**		**Total Program—Budgetary**	**12,491,292**	**76,894**	**1,298**	**11,763,266**
26,219	**1,013,023,890**	**115,871,621**	**138,579,429**	**1,267,501,159**		**Total Ministry—Budgetary**	**1,258,274,323**	**9,200,561**	**26,275**	**1,069,909,718**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Government client services	250,925,871	240,332,347	...	...	...	...	...	...	...	...	250,925,871	240,332,347
Law and policy	219,375,530	225,550,046	...	...	366,677,100	362,379,959	...	...	...	...	586,052,630	587,930,005
Administration	57,432,036	60,362,060	...	...	...	...	...	...	...	...	57,432,036	60,362,060
Total Department—Budgetary	**527,733,437**	**526,244,453**	...	...	**366,677,100**	**362,379,959**	...	...	...	...	**894,410,537**	**888,624,412**
Canadian Human Rights Commission—Budgetary	**19,801,940**	**18,932,663**	**584,800**	**674,325**	...	...	...	...	...	...	**20,386,740**	**19,606,988**
Canadian Human Rights Tribunal												
Public hearings	3,697,075	2,871,657	...	...	...	...	...	...	...	...	3,697,075	2,871,657
Total Program—Budgetary	**3,697,075**	**2,871,657**	...	...	...	...	...	...	...	...	**3,697,075**	**2,871,657**
Commissioner for Federal Judicial Affairs												
Federal judicial affairs	210,943,666	210,753,365	...	...	53,061,319	53,061,319	275,000	242,868	...	...	263,729,985	263,571,816
Revenues netted against expenditures	(275,000)	(242,868)	...	...	...	...	(275,000)	(242,868)	...	...	...	...
Total Program—Budgetary	**210,668,666**	**210,510,497**	...	...	**53,061,319**	**53,061,319**	...	...	...	...	**263,729,985**	**263,571,816**
Federal Court of Canada												
Registry services	34,427,788	33,683,581	1,539,940	1,617,604	...	...	...	...	...	...	35,967,728	35,301,185
Total Program—Budgetary	**34,427,788**	**33,683,581**	**1,539,940**	**1,617,604**	...	...	...	...	...	...	**35,967,728**	**35,301,185**
Law Commission of Canada—Budgetary	**3,196,050**	**3,049,555**	...	**60,410**	...	...	...	...	...	...	**3,196,050**	**3,109,965**
Offices of the Information and Privacy Commissioners of Canada												
Access to information	3,924,000	4,054,243	...	...	...	...	...	...	...	...	3,924,000	4,054,243
Privacy	8,005,351	7,418,451	...	...	...	...	...	...	...	...	8,005,351	7,418,451
Corporate services	1,740,382	1,882,738	...	...	...	...	...	...	...	...	1,740,382	1,882,738
Total Program—Budgetary	**13,669,733**	**13,355,432**	...	...	...	...	...	...	...	...	**13,669,733**	**13,355,432**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Supreme Court of Canada												
Office of the Registrar	18,356,810	17,824,559	...	...	1,517,017	1,517,017	...	...	...	...	19,873,827	19,341,576
Total Program—Budgetary	**18,356,810**	**17,824,559**	...	...	**1,517,017**	**1,517,017**	...	...	...	...	**19,873,827**	**19,341,576**
Tax Court of Canada												
Registry of the Tax Court of Canada	12,137,975	12,059,791	431,509	431,501	...	...	...	...	...	...	12,569,484	12,491,292
Total Program—Budgetary	**12,137,975**	**12,059,791**	**431,509**	**431,501**	...	...	...	...	...	...	**12,569,484**	**12,491,292**
Total Ministry—Budgetary	**843,689,474**	**838,532,183**	**2,556,249**	**2,783,840**	**421,255,436**	**416,958,295**	...	...	...	...	**1,267,501,159**	**1,258,274,323**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Law and policy				
...	18,170	...	...	18,170	Uniform Law Conference of Canada—Administration grant	18,170	...	...	18,170
...	1,140	...	...	1,140	Institut international de droit d'expression française (IDEF)	1,140	...	...	1,140
...	210,631	...	...	210,631	Legal studies for Aboriginal people program	210,618	13	...	210,631
...	12,274	...	...	12,274	Canadian Association of Chiefs of Police for the Law Amendments Committee	12,274	...	...	12,274
...	7,220	...	...	7,220	British Institute of International and Comparative Law	7,220	...	...	7,220
...	8,620	...	...	8,620	Hague Academy of International Law	8,620	...	...	8,620
...	26,600	...	...	26,600	Canadian Human Rights Foundation	26,600	...	...	26,600
...	128,345	...	140,000	268,345	National Judicial Institute	268,345	...	...	268,345
...	38,600	...	...	38,600	Canadian Society of Forensic Science	38,600	...	...	38,600
...	48,771	...	...	48,771	Canadian Association of Provincial Court Judges	48,771	...	...	48,771
...	300,000	...	...	300,000	Grants to individuals, canadian or international non-profit organizations, provinces and territories, regions or municipalities, universities, bands or tribal councils, for policy or program development or implementation	299,998	2	...	159,942
...	100,000	...	(80,000)	20,000	Grants to individuals, non-profit professional organizations, societies or associations, other non-profit organizations, and, educational institutions for policy, program development or training with respect to Child-Centred Family Law	20,000	...	...	21,250
...	21,906,728	...	(833,700)	21,073,028	Grants in support of the Safer Communities Initiative	21,030,371	42,657	...	20,078,894
...	5,572,572	...	(1,850,000)	3,722,572	Grants in support of the Youth Justice Renewal Fund	1,828,850	1,893,722	...	1,598,628
...	...	500,000	...	500,000	Grants to individuals, non-profit professional organizations, societies or associations, other non-profit organizations and institutions for activities in support of the Victims of Crime Initiative	337,174	162,826	...	...
...	**28,379,671**	**500,000**	**(2,623,700)**	**26,255,971**	**Total—Grants**	**24,156,751**	**2,099,220**	...	**22,499,085**
					Contributions				
					Law and policy				
...	79,827,507	...	...	79,827,507	Contribution to the provinces to assist in the operation of legal aid systems	79,827,507	...	...	80,702,507
...	144,750,000	...	34,015,197	178,765,197	Contributions to the provinces and territories in support of the youth justice services	178,765,197	...	...	151,161,443
...	3,997,500	...	...	3,997,500	Native courtworkers program and other native projects	3,997,500	...	...	4,156,310

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	10,390,330	14,262,670	11,322,000	35,975,000	Contributions to the provinces and territories for the Firearms program	35,974,148	852	...	22,282,023
...	3,027,792	...	1,500,772	4,528,564	Contributions to individuals, canadian or international non-profit organizations, provinces and territories, regions or municipalities, universities, bands or tribal councils, for policy or program development or implementation	4,528,332	232	...	3,463,226
...	5,749,406	...	156,000	5,905,406	Contributions under the Aboriginal Justice Strategy Fund	5,827,827	77,579	...	4,583,131
...	17,259,778	...	(3,372,910)	13,886,868	Contributions under the Child-Centred Family Justice Fund	13,816,101	70,767	...	13,405,036
...	9,093,364	...	(3,551,661)	5,541,703	Contributions in support of the Safer Communities Initiative	5,531,383	10,320	...	3,959,626
...	400,000	...	...	400,000	Contributions for activities in support of the Family Violence Initiative	371,173	28,827	...	400,000
...	3,270,456	...	...	3,270,456	Contributions for access to justice services to the territories (being legal aid, aboriginal courtwork and public legal education and information services)	3,270,456	...	...	3,120,534
...	12,313,428	32,030,198	(37,033,198)	7,310,428	Contributions in support of the Youth Justice Renewal Fund	5,322,090	1,988,338	...	3,243,695
...	...	1,425,000	(412,500)	1,012,500	Contributions for the Victims of Crime Initiative	991,494	21,006	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	10,000,000
...	**290,079,561**	**47,717,868**	**2,623,700**	**340,421,129**	**Total—Contributions**	**338,223,208**	**2,197,921**	...	**300,477,531**
...	**318,459,232**	**48,217,868**	...	**366,677,100**	**Total Department**	**362,379,959**	**4,297,141**	...	**322,976,616**
					Commissioner for Federal Judicial Affairs				
					Grants				
					Federal judicial affairs				
					Judges' salaries, allowances and annuities; and annuities to spouses and children of judges:				
...	146,000	...	(56,400)	89,600	(S) Lump sum payments to a surviving spouse of a judge who dies while in office, in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death	89,600	...	...	89,050
...	51,454,000	...	1,517,719	52,971,719	(S) Annuities under the *Judges Act*	52,971,719	...	...	49,599,004
...	**51,600,000**	...	**1,461,319**	**53,061,319**	**Total Program**	**53,061,319**	...	...	**49,688,054**

					Supreme Court of Canada				
					Grants				
					Office of the Registrar				
...	1,279,000	...	238,017	1,517,017	(S) Annuities under the *Judges Act*	1,517,017	...	...	1,176,521
...	**1,279,000**	...	**238,017**	**1,517,017**	**Total Program**	**1,517,017**	...	...	**1,176,521**
...	**371,338,232**	**48,217,868**	**1,699,336**	**421,255,436**	**Total Ministry**	**416,958,295**	**4,297,141**	...	**373,841,191**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Commissioner for Federal Judicial Affairs			
Budgetary (respendable revenues)			
Federal judicial affairs			
Office of the Umpires service fees	50,000	50,000	50,000
Human Rights Tribunal service fees	50,000	50,000	100,000
Competition Tribunal service fees	50,000	50,000	50,000
Administrative arrangement with Canadian International Development Agency	125,000	92,868	27,040
Total Ministry—Budgetary	**275,000**	**242,868**	**227,040**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	65,532	85,359
Total tax revenues	**65,532**	**85,359**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Other government departments	74,857	47,012
Sundries	709,482	677,631
Adjustments to prior year's payables	(48,839)	3,196,034
	735,500	3,920,677
Sales of goods and services—		
Rights and privileges	*35,509,148*	*8,931,324*
Other fees and charges—		
Divorce registrations	655,908	725,273
Family orders agreements and enforcements assistance	1,581,755	2,023,887
	2,237,663	*2,749,160*
	37,746,811	11,680,484
Proceeds from the disposal of surplus Crown assets	21,687	12,250
Miscellaneous non-tax revenues—		
Fines—Northwest Territories	5,860	102,371
Fines and forfeitures	837,398	665,579
Rental of dwellings and utilities	141,989	86,745
Crown corporation billings	212,199	219,247
Royalties and patents	124,530	115,105
Sundries	228,390	42,138
	1,550,366	1,231,185
Total non-tax revenues	**40,054,364**	**16,844,596**
Total Department	**40,119,896**	**16,929,955**

Revenues—*Continued*

	Current year	Previous year
	$	$
Canadian Human Rights Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	12,507	3,715
Adjustments to prior year's payables	156,846	148,325
	169,353	152,040
Proceeds from the disposal of surplus Crown assets	2,226	982
Miscellaneous non-tax revenues	6,296	18,493
Total Program	**177,875**	**171,515**
Canadian Human Rights Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	...	1,005
Total Program	**...**	**1,005**
Commissioner for Federal Judicial Affairs		
Non-tax revenues—		
Miscellaneous non-tax revenues—		
Judges' Public Service Superannuation Account deductions	10,513,714	10,333,111
Total Program	**10,513,714**	**10,333,111**
Federal Court of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	37,906	27,566
Adjustments to prior year's payables	80,977	76,632
	118,883	104,198
Sales of goods and services—		
Other fees and charges—		
Federal Court fees	1,212,782	1,166,187
Court costs	16,653	42,636
	1,229,435	1,208,823
Proceeds from the disposal of surplus Crown assets	5,030	2,834
Miscellaneous non-tax revenues—		
Court fines	4,719,000	100,106,235
Miscellaneous	248	135
	4,719,248	100,106,370
Total Program	**6,072,596**	**101,422,225**
Law Commission of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	4,861	657
Adjustments to prior year's payables	23,774	12,534
Total Program	**28,635**	**13,191**
Offices of the Information and Privacy Commissioners of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	619	6
Adjustments to prior year's payables	...	2,894
	619	2,900
Proceeds from the disposal of surplus Crown assets	3,410	949
Miscellaneous non-tax revenues	30,700	5
Total Program	**34,729**	**3,854**
Supreme Court of Canada		
Tax revenues—		
Goods and services tax	2,955	4,143
Total tax revenues	**2,955**	**4,143**
Non-tax revenues—		
Refunds of previous years' expenditures	31,034	452
Sales of goods and services—		
Other fees and charges—		
Photocopies	23,208	22,185
Filing fees	66,644	58,239
	89,852	*80,424*

Revenues—*Concluded*

	Current year	Previous year
	$	$
Sales of goods and information products—		
Sale of Supreme Court Bulletin	13,956	17,400
Sale of reasons for judgment	6,307	33,998
Sundries	6,839	9,632
	27,102	*61,030*
	116,954	141,454
Proceeds from the disposal of surplus Crown assets	6,706	16,012
Miscellaneous non-tax revenues—		
Judges' contributions towards annuities	93,800	80,248
Sundries	88,796	10,978
	182,596	91,226
Total non-tax revenues	**337,290**	**249,144**
Total Program	**340,245**	**253,287**
Tax Court of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures	800	18,257
Sales of goods and services—		
Other fees and charges	575,333	520,257
Sales of goods and information products	40,188	31,718
	615,521	551,975
Proceeds from the disposal of surplus Crown assets	1,298	2,759
Total Program	**617,619**	**572,991**

	Current year	Previous year
	$	$
Ministry Summary		
Tax revenues—		
Goods and services tax	68,487	89,502
Total tax revenues	68,487	89,502
Non-tax revenues—		
Refunds of previous years' expenditures	1,084,824	4,212,720
Sales of goods and services	39,708,721	13,582,736
Proceeds from the disposal of surplus Crown assets	40,357	35,786
Miscellaneous non-tax revenues	17,002,920	111,780,390
Total non-tax revenues	57,836,822	129,611,632
Total Ministry	**57,905,309**	**129,701,134**

SECTION 16

2000-2001

PUBLIC ACCOUNTS OF CANADA

National Defence

CONTENTS

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Objective

To protect Canada, contribute to world peace, and project Canadian interests abroad.

Business Line Description

Maritime forces

This activity encompasses the maintenance of combat capable, flexible, multi-purpose maritime forces designed to: protect Canadian maritime sovereignty and maritime jurisdictional interests; defend the maritime approaches to Canada including adjacent sea areas, territorial waters and other areas of maritime jurisdiction; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready maritime forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping and humanitarian assistance operations; assist other government departments and agencies in enforcing Canadian maritime laws and regulations; and assist civil authorities in the event of emergency or disaster.

Land forces

This activity encompasses the maintenance of combat capable, flexible, multi-purpose land forces designed to: defend Canadian territory and sovereignty; maintain public order by assisting civil authorities in the enforcement of Canadian laws; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready land forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping, humanitarian and military assistance; and assist other government departments and agencies in time of an emergency or disaster.

Air forces

This activity encompasses the maintenance of combat capable, flexible, multi-purpose air forces, including maritime air elements and tactical aviation in support of maritime and land forces, designed to: protect Canadian sovereignty and aeronautical jurisdictions; assist other government departments and agencies in time of emergency or disaster; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready air forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping, humanitarian and aeronautical assistance; and assist other government departments and agencies in enforcing Canadian laws.

Joint operations and civil emergency preparedness

This activity encompasses the maintenance of staff elements designed on behalf of the Chief of the Defence staff to: provide control of military operations, as required at the national level; plan, command and conduct joint operations; provide staff planning capabilities to support military operations; provide staff and planning facilities for Canadian Forces units under the control of National Defence Headquarters; and foster and coordinate preparedness for civil emergencies in Canada.

Communications and information management

This activity encompasses the maintenance of forces designed to: provide national strategic communications facilities for the Canadian Forces; provide information management services for the Department and the Canadian Forces in support of command and control, decision support, resource management, administrative and intelligence functions; and provide communications and information management services to support Canadian interests abroad including services in support of joint and combined contingency operations, peacekeeping, humanitarian and military assistance.

Support to the personnel function

This activity encompasses the maintenance of staff and forces designed to: provide recruitment, individual training, personnel management and personnel services for all Canadian Forces personnel; provide specialized training and educational institutions necessary to support the Canadian Forces; provide personnel management functions and personnel services for all civilian personnel within the Department; provide medical and dental services for all members of the Canadian Forces, and for dependents of military personnel and selected departmental civilians located outside of Canada; and oversee personnel allocations required to support military training and major capital project management requirements.

Materiel, infrastructure and environment support

This activity encompasses the provision of staff and forces designed to: provide equipment acquisition, supply, engineering and maintenance, transportation and quality assurance services to the Canadian Forces; provide real property and environmental management for departmental infrastructure; provide logistic support for all Canadian Forces elements deployed outside Canada; and provide research and development support for Canadian Forces and departmental activities.

Department/Forces executive

This activity encompasses the staff and facilities designed to: control and direct the Canadian Forces and provide the overall management of the Department; manage the defence services program; formulate and manage all aspects of defence policy; provide specialist departmental services such as review services comprising internal audit and program evaluation, legal services/advice and training, and public affairs; provide comptrollership guidance, accounting systems, and the financial authorities framework and advice necessary to support the resource management process; and provide corporate management and support services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	7,724,106,000	...	...	7,724,106,000	1	Operating expenditures				
...	...	472,624,822	...	472,624,822	1a	Transfer of $19,400,000 from National Defence Vote 10				
...	...	...	19,400,000	19,400,000		Transfer from: Vote 10				
...	...	...	3,780,800	3,780,800		TB Vote 10 (1)				
...	...	...	28,493,000	28,493,000		TB Vote 15 (1)				
...	7,724,106,000	472,624,822	51,673,800	8,248,404,622		Total—Vote 1	8,177,547,468	70,857,154	...	7,891,122,874
...	2,081,732,920	...	...	2,081,732,920	5	Capital expenditures				
...	...	151,681,258	...	151,681,258	5a	Capital expenditures				
...	...	...	5,473,350	5,473,350		Transfer from TB Vote 10 (1)				
...	2,081,732,920	151,681,258	5,473,350	2,238,887,528		Total—Vote 5	2,156,971,448	81,916,080	...	2,272,438,571
...	602,845,080	...	...	602,845,080	10	Grants and contributions				
...	...	...	(19,400,000)	(19,400,000)		Transfer to Vote 1				
...	602,845,080	...	(19,400,000)	583,445,080		Total—Vote 10	231,717,898	351,727,182	...	375,233,170
...	51,658	...	(61)	51,597	(S)	Minister of National Defence—Salary and motor car allowance	51,597	...	...	50,716
...	100,000	...	(3,456)	96,544	(S)	Pensions and annuities paid to civilians	96,544	...	...	94,118
...	637,050,342	...	64,744,116	701,794,458	(S)	Pensions and other employee benefits—Members of the military	701,794,458	...	...	760,011,529
...	153,114,000	...	6,076	153,120,076	(S)	Contributions to employee benefit plans	153,120,076	...	...	189,378,000
...	...	...	38,756	38,756	(S)	Collection agency fees	38,756	...	...	45,129
16,671	...	...	49,366,135	49,382,806	(S)	Spending of proceeds from the disposal of surplus Crown assets	48,626,333	...	756,473	32,917,005
...	...	...	...	...		Appropriations not required for the current year	...	...	...	390,474
16,671	11,199,000,000	624,306,080	151,898,716	11,975,221,467		Total budgetary	11,469,964,578	504,500,416	756,473	11,521,681,586

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
69,772,400	...	...	...	69,772,400	L11c	Authorization for working capital advance account as established by Vote L20b, *Appropriation Act No. 1, 1976*. Limit $100,000,000 (Net)	(146,784)	...	69,919,184	7,432,569
13,086,217	...	...	...	13,086,217	L15	Loans in respect of housing projects. *Special Appropriation Act, 1963*. Limit $37,000,000 (Net)	...	...	13,086,217	...
82,858,617	...	...	...	82,858,617		Total non-budgetary	(146,784)	...	83,005,401	7,432,569
						Total Ministry—				
16,671	**11,199,000,000**	**624,306,080**	**151,898,716**	**11,975,221,467**		**Budgetary**	**11,469,964,578**	**504,500,416**	**756,473**	**11,521,681,586**
82,858,617	**...**	**...**	**...**	**82,858,617**		**Non-budgetary**	**(146,784)**	**...**	**83,005,401**	**7,432,569**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Program by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Maritime forces	1,611,598,656	1,614,674,589	397,610,588	383,062,871	...	...	19,219,420	31,005,164	...	...	1,989,989,824	1,966,732,296
Land forces	2,506,105,357	2,467,464,768	918,027,142	884,438,504	...	...	110,574,243	143,754,746	...	...	3,313,558,256	3,208,148,526
Air forces	2,393,520,252	2,395,102,110	583,817,838	562,457,199	...	...	125,543,849	172,764,988	...	...	2,851,794,241	2,784,794,321
Joint operations and civil emergency preparedness	788,875,736	805,699,371	98,964,909	95,343,995	449,350,891	113,575,212	3,039,675	6,078,756	...	...	1,334,151,861	1,008,539,822
Communications and information management	251,539,757	257,741,483	84,076,152	80,999,986	...	...	634,383	1,089,541	...	...	334,981,526	337,651,928
Support to the personnel function	758,472,456	757,931,168	66,210,574	63,788,072	13,695,835	13,695,835	8,059,623	11,516,820	...	...	830,319,242	823,898,255
Materiel, infrastructure and environment support	628,280,485	628,252,653	69,342,351	66,805,264	4,850,000	4,420,397	3,206,048	4,866,982	...	...	699,266,788	694,611,332
Department/Forces executive—												
Budgetary	491,953,325	547,068,170	20,837,974	20,075,557	129,244,189	113,722,289	20,875,759	35,277,918	...	...	621,159,729	645,588,098
Non-budgetary	...	...	...	...	...	...	...	...	82,858,617	(146,784)	82,858,617	(146,784)
Sub-total—												
Budgetary	9,430,346,024	9,473,934,312	2,238,887,528	2,156,971,448	597,140,915	245,413,733	291,153,000	406,354,915	...	...	11,975,221,467	11,469,964,578
Non-budgetary	...	...	...	...	...	...	...	...	82,858,617	(146,784)	82,858,617	(146,784)
Revenues netted against expenditures	(291,153,000)	(406,354,915)	...	...	...	...	(291,153,000)	(406,354,915)	...	...	...	...
Total Ministry—												
Budgetary	**9,139,193,024**	**9,067,579,397**	**2,238,887,528**	**2,156,971,448**	**597,140,915**	**245,413,733**	...	...	...	...	**11,975,221,467**	**11,469,964,578**
Non-budgetary	...	...	...	...	...	...	...	...	**82,858,617**	**(146,784)**	**82,858,617**	**(146,784)**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Grants				
					Joint operations and civil emergency preparedness				
...	54,000	...	...	54,000	Research fellowship—Emergency planning	54,000	...	...	54,000
					Support to the personnel function				
...	100,000	...	(3,456)	96,544	(S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan	96,544	...	...	94,118
					Department/Forces executive				
					Civil pensions and annuities:				
...	13,500	...	...	13,500	Mr. R P Thompson	13,409	91	...	13,072
...	50,000	...	...	50,000	Conference of Defence Associations	50,000	...	...	50,000
...	250,000	...	...	250,000	Army Cadet League of Canada	250,000	...	...	205,000
...	250,000	...	...	250,000	Air Cadet League of Canada	250,000	...	...	205,000
...	250,000	...	...	250,000	Navy League of Canada	250,000	...	...	205,000
...	10,285	...	...	10,285	Royal Canadian Navy Benevolent Fund	10,285	...	...	10,285
...	12,090	...	...	12,090	Royal Canadian Air Force Benevolent Fund	12,090	...	...	12,090
...	1,700,000	...	...	1,700,000	Security and Defence Forum	1,679,810	20,190	...	1,660,596
...	89,250	...	...	89,250	Canadian Institute of Strategic Studies	89,250	...	...	89,250
...	60,000	...	...	60,000	Centre for Conflict Studies	60,000	...	...	60,000
...	40,000	...	...	40,000	Canadian Institute of International Affairs	40,000	...	...	40,000
...	1,125,000	...	...	1,125,000	Institute of Environment Monitoring and Research	1,125,000	...	...	1,125,000
...	24,056	...	...	24,056	Military and united service institutes	24,056	...	...	24,056
...	3,874,181	...	...	3,874,181		3,853,900	20,281	...	3,699,349
...	**4,028,181**	**...**	**(3,456)**	**4,024,725**	**Total—Grants**	**4,004,444**	**20,281**	**...**	**3,847,467**
					Contributions				
					Joint operations and civil emergency preparedness				
...	4,672,100	...	48,839	4,720,939	Contributions to the provinces and municipalities pursuant to the *Emergency Preparedness Act*	4,720,939	...	...	4,706,434
...	441,000,000	...	...	441,000,000	Contributions to the provinces for assistance related to natural disasters	106,172,748	334,827,252	...	211,400,850
...	215,000	...	...	215,000	Contribution to the International Maritime Satellite Organization	207,344	7,656	...	202,507
...	1,889,799	...	...	1,889,799	Contribution to the Civil Air Search and Rescue Association	1,881,121	8,678	...	1,715,851
...	...	...	1,000,000	1,000,000	Contribution to the Civil Air Search and Rescue Association—New initiative fund	67,907	932,093	...	443,777

...	...	...	471,153	471,153	Provincial/Territorial Projects - New Initiatives Fund	471,153	...	...	700,000
...	...	...	...	...	Items not required for the current year	...	...	...	134,307
...	447,776,899	...	1,519,992	449,296,891		113,521,212	335,775,679	...	219,303,726
					Support to the personnel function				
...	3,500,000	...	(766,758)	2,733,242	(S) Payments under Parts I-IV of the *Defence Services Pension Continuation Act*	2,733,242	...	...	2,995,960
...	13,500,000	...	(2,633,951)	10,866,049	(S) Payments under the *Supplementary Retirement Benefits Act*	10,866,049	...	...	11,799,013
...	17,000,000	...	(3,400,709)	13,599,291		13,599,291	...	...	14,794,973
					Materiel, infrastructure and environment support				
...	4,650,000	...	...	4,650,000	Contributions to provinces and municipalities for capital assistance projects	4,420,397	229,603	...	...
...	200,000	...	...	200,000	Kativik Regional Government	...	200,000	...	...
...	4,850,000	...	...	4,850,000		4,420,397	429,603	...	...
					Department/Forces executive				
...	95,385,000	...	(16,519,992)	78,865,008	NATO military budgets and agencies	71,551,077	7,313,931	...	101,998,062
...	34,500,000	...	(5,000,000)	29,500,000	NATO infrastructure—Capital expenditures	24,477,604	5,022,396	...	32,304,930
...	3,246,000	...	...	3,246,000	NATO—Mutual aid	1,386,102	1,859,898	...	4,152,265
...	132,000	...	...	132,000	NATO Allied Command Rapid Reaction Corps Headquarters	96,857	35,143	...	105,410
...	52,000	...	...	52,000	Reaction Force Air Staff	33,458	18,542	...	43,359
...	3,376,000	...	600,000	3,976,000	Military training assistance program	3,542,597	433,403	...	3,644,416
...	4,801,000	...	...	4,801,000	Canadian International Peacekeeping Centre	4,801,000	...	...	5,400,126
...	280,000	...	...	280,000	United Nations standby forces high—Readiness brigade	69,494	210,506	...	70,653
...	85,000	...	...	85,000	Biological and Chemical Defence Review Committee	85,000	...	...	85,000
...	4,433,000	...	...	4,433,000	Joint strike fighter project	3,825,200	607,800	...	4,311,875
...	...	...	...	...	Items not required for the current year	...	...	...	60,000
...	146,290,000	...	(20,919,992)	125,370,008		109,868,389	15,501,619	...	152,176,096
...	**615,916,899**	**...**	**(22,800,709)**	**593,116,190**	**Total—Contributions**	**241,409,289**	**351,706,901**	**...**	**386,274,795**
					Ministerial Summary by Business Line				
...	447,830,899	...	1,519,992	449,350,891	Joint operations and civil emergency preparedness	113,575,212	335,775,679	...	219,357,726
...	17,100,000	...	(3,404,165)	13,695,835	Support to the personnel function	13,695,835	...	...	14,889,091
...	4,850,000	...	...	4,850,000	Materiel, infrastructure and environment support	4,420,397	429,603	...	...
...	150,164,181	...	(20,919,992)	129,244,189	Department/Forces executive	113,722,289	15,521,900	...	155,875,445
...	**619,945,080**	**...**	**(22,804,165)**	**597,140,915**	**Total Ministry**	**245,413,733**	**351,727,182**	**...**	**390,122,262**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Budgetary (respendable revenues)			
Maritime forces			
Deductions from members for rations, quarters and clothing	12,389,789	16,355,411	13,844,692
Material and services provided to other government departments	2,046,089	2,499,779	3,012,341
Medical and dental services	163,651	297,504	29,255
Provincial school grants and tuition fees	30,638	1,408,682	73,677
Other recoveries	4,589,253	10,443,788	5,575,244
	19,219,420	31,005,164	22,535,209
Land forces			
Deductions from members for rations, quarters and clothing	32,635,127	43,080,712	36,555,911
Material and services provided to other government departments	73,802,409	90,166,989	105,272,942
Medical and dental services	141,522	257,275	31,222
Provincial school grants and tuition fees	26,495	1,218,199	78,629
Other recoveries	3,968,690	9,031,571	5,949,973
	110,574,243	143,754,746	147,888,677
Air forces			
Deductions from members for rations, quarters and clothing	29,438,170	38,860,499	32,888,473
Material and services provided to other government departments	83,597,275	102,133,718	118,492,098
Medical and dental services	427,928	777,938	73,359
Provincial school grants and tuition fees	80,114	3,683,539	184,750
Other recoveries	12,000,362	27,309,294	13,980,243
	125,543,849	172,764,988	165,618,923
Joint operations and civil emergency preparedness			
Deductions from members for rations, quarters and clothing	577,464	762,294	594,388
Material and services provided to other government departments	711,142	868,827	907,416
Medical and dental services	59,906	108,905	12,613
Provincial school grants and tuition fees	11,215	515,664	31,765
Other recoveries	1,679,948	3,823,066	2,403,693
	3,039,675	6,078,756	3,949,875
Communications and information management			
Deductions from members for rations, quarters and clothing	123,312	162,780	146,165
Material and services provided to other government departments	281,695	344,156	470,563
Medical and dental services	7,847	14,266	1,949
Provincial school grants and tuition fees	1,469	67,548	4,908
Other recoveries	220,060	500,791	371,422
	634,383	1,089,541	995,007
Support to the personnel function			
Deductions from members for rations, quarters and clothing	5,892,157	7,778,070	6,573,913
Material and services provided to other government departments	1,340,077	1,637,220	1,935,482
Medical and dental services	28,306	51,458	6,159
Provincial school grants and tuition fees	5,299	243,654	15,512
Other recoveries	793,784	1,806,418	1,173,786
	8,059,623	11,516,820	9,704,852
Materiel, infrastructure and environment support			
Deductions from members for rations, quarters and clothing	273,963	361,651	307,877
Material and services provided to other government departments	2,231,822	2,726,695	3,318,327
Medical and dental services	23,957	43,552	5,836
Provincial school grants and tuition fees	4,485	206,217	14,697
Other recoveries	671,821	1,528,867	1,112,160
	3,206,048	4,866,982	4,758,897

Details of Respendable Amounts—*Concluded*

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department/Forces executive			
Deductions from members for rations, quarters and clothing	4,608,018	6,082,915	5,137,261
Material and services provided to other government departments	9,197,492	11,236,897	12,704,955
Medical and dental services	241,882	439,721	55,458
Provincial school grants and tuition fees	45,284	2,082,083	139,667
Other recoveries	6,783,083	15,436,302	10,568,781
	20,875,759	35,277,918	28,606,122
Total budgetary	291,153,000	406,354,915	384,057,562
Non-budgetary (respendable receipts)			
Working capital advance	...	390,026,014	439,037,441
Total Ministry—			
Budgetary	**291,153,000**	**406,354,915**	**384,057,562**
Non-budgetary	**...**	**390,026,014**	**439,037,441**

Revenues

	Current year	Previous year
	$	$
Tax revenues—		
Goods and services tax	2,612,594	3,621,022
Total tax revenues	**2,612,594**	**3,621,022**
Non-tax revenues—		
Return on investments—		
Loans, investments and advances—		
Canadian Forces housing projects—Interest	...	23,301
Other accounts—		
Interest on loans to employees posted abroad	833,801	590,444
Interest earned from funds on deposit with suppliers	15,118	20,120
	848,919	633,865
Refunds of previous years' expenditures—		
Refunds received after audit or adjustment of contracts and refunds of advance payments on contracts	44,387,098	40,851,946
Proceeds from the disposal of surplus Crown assets	49,366,135	32,513,077
Miscellaneous non-tax revenues—		
Includes payments received from United Nations in respect of peacekeeping operations and from provincial governments for humanitarian assistance provided	14,049,417	24,569,685
Total non-tax revenues	**108,651,569**	**98,568,573**
Total Ministry	**111,264,163**	**102,189,595**

SECTION 17

2000-2001

PUBLIC ACCOUNTS OF CANADA

Natural Resources

Department

Atomic Energy of Canada Limited

Canadian Nuclear Safety Commission

Cape Breton Development Corporation

National Energy Board

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Department

Objective

To advance the development of Canada's economy by providing expert scientific and economic knowledge to Canadians, and by promoting the sustainable development and use of Canada's natural resources and the competitiveness of the energy, forest, minerals and metals and geomatics industries.

Business Line Description

Information dissemination and consensus building

NRCan recognizes the need to invest in knowledge and systems innovation to create easily accessible and integrated information. To this end, the department develops and maintains the knowledge infrastructure (ResSources) and databases, such as GeoConnections, necessary to provide Canadians with geographical and scientific information on the state of Canada's landmass, and with sound economic, environmental advice on matters relating to the sustainable development and use of Canada's natural resources and to public health and safety. It also gathers, shares, disseminates and analyzes information and prepares statistical reports on the productivity and competitiveness of the Canadian natural resource industry. The information is used as a basis for forecasting and reporting progress on market demand.

Promoting greater national and international cooperation and consensus on sustainable development is the basis for protecting existing resource-based benefits and building new opportunities in the knowledge-based economy. In this context, the department co-manages the federal process to develop a national implementation strategy on the mitigation and adaptation to climate change. NRCan implements action plans, tools and testing that support new and innovative forest management practices. Under the terms of bilateral and multilateral agreements, the department promotes globally the responsible development and use of minerals and metals and undertakes research and development to facilitate further growth for the Canadian geomatics industry. NRCan provides coordinated logistics advice and services in support of its scientific research programs and transfers its S&T technologies and sustainable resource management practices and techniques to stakeholders and users.

NRCan provides Canadians with the best possible fiscal and regulatory information to allow them to make informed decisions. In this regard, the department develops national and international strategies, policies, regulations and voluntary approaches in support of sustainable development.

Included within this business line is the Geomatics Canada Revolving Fund. The fund was established under *Appropriation Act No. 3* in 1993-94. The fund allows Geomatics Canada to shift the costs of offering goods and services from taxpayers at large to specific users who benefit directly from them. This revenue retention mechanism gives Geomatics Canada the ability to recover full costs from Canadian customers and the freedom to charge market prices for international clients. It presents the opportunity to provide an increasing volume of products and services in response to the needs of Canadian clients as well as supporting the Canadian geomatics industry through the knowledge and expertise necessary to be competitive in the international market.

Economic and social benefits

Leading edge science and technology, expert policy advice and innovation are essential if Canada is to maintain and expand its market share in the new global economy. In this context, the department identifies business opportunities for resource-based products, knowledge, technologies and services. It works with stakeholders to provide a business climate that enhances the competitiveness of the natural resource sector (e.g., the administration of Canada's mining taxation regime). The department holds investment seminars to attract investment to Canada and addresses international environmental and trade issues related to the natural resource sector. NRCan also works with governments and industry on issues related to understanding the geological framework of the nation and to stimulate exploration.

NRCan works internationally to facilitate the export of Canadian resource-related goods and services, and promotes the transfer of technologies and the exchange of knowledge supporting the sustainable development and use of natural resources. NRCan, in conjunction with the department of Foreign Affairs and International Trade, maintains good relationships with counterparts in other countries, while building awareness of foreign developments. The department facilitates private sector access to foreign markets for natural resource products, management practices and services. It supports the Canadian geomatics and geoscience industry in major international projects, in the development of standards, exchange of information, research and development, in training and personnel exchange, and on government policies and programs. The department also helps ensure Canadian competitiveness and the fulfilment of trade obligations. For example, it influences the harmonization of international standards and codes, participates in multilateral fora, provides advice to assist in negotiations on trade frameworks as well as regulatory, trade and foreign policy issues. Likewise, bilateral relations allow the department to exchange information to promote regulatory and policy consistency and to provide ideas and insights concerning the implementation of energy-efficiency and forestry measures, both current and prospective.

NRCan, in conjunction with Indian and Northern Affairs Canada, manages programs to generate Aboriginal employment in the natural resource industry. The department finances viable Aboriginal operations and enhances their management skills. In addition, NRCan promotes initiatives and regulations that focus on work opportunities, economic diversification and decision-making relating to sustainable land and resource development in rural, Aboriginal and northern communities.

Environmental protection and mitigation

NRCan has a key role in designing Canada's response options for climate change which are central to the federal government's mitigation and adaptation strategy and to the transformation of Canada's energy economy. In collaboration with its partners, the department (i) develops a National Implementation Strategy for climate change, (ii) develops and promotes Canadian interests in meeting the Kyoto commitment and (iii) participates in Canada's international climate change agenda.

The department manages the interdepartmental program of energy research and development, develops and promotes the use of emerging and promising renewable resource technologies and alternative sources of energy, and develops and implements programs and technologies to promote energy efficiency in buildings, in industry and at home. In partnership with its clients and stakeholders, the department also conducts forest science research and transfers technologies and techniques that contribute to Canada's forest health and sustainability, predicts and monitors the effects of human interactions and natural events on forest ecosystems, and conducts forest production research to ensure sustainability for difficult to grow and/or endangered trees. NRCan also develops and transfers technologies leading to more efficient industrial processes, the production of new, higher-performance mineral - and metal-based products and enhances the productivity of mining and ore processing operations. The department carries out research that mitigates the impacts of efflluent and drainage on mining and milling operations; provides technical support to mines in Canada on mine roof control, underground environmental assessment, ventilation and rockburst abatement; and makes improvements to procedures that apply to manufacturing.

The department, in collaboration with its co-delivery partners, develops and implements policies and practices to address hazards associated with natural resource development and use. It recommends options for the long-term management of radioactive waste and spent nuclear fuel. NRCan also develops technologies to improve the structural reliability of Canada's pipeline infrastructure.

Safety and security of Canadians

NRCan plays a critical role in providing information and expertise to Canadians with respect to natural hazards. NRCan's scientific expertise provides the advice and research recommendations for minimizing risks associated with natural hazards like earthquakes. In addition, the department provides topographical maps and satellite imagery to respond to these hazard emergencies and to provide information about soil types, risk areas and erosion patterns to understand the cause of disasters.

The department provides a reliable system of surveys, topographical maps, aeronautical charts and publications, remotely sensed data and geographically referenced information covering Canadian territory, in support of national sovereignty, defense, the environment, socio-economic development and the governing of Canada. In partnership with its counterparts, NRCan also maintains the boundary between the United States and Canada and carries out boundary survey work and inspections.

NRCan is the Government's primary source of expertise on explosives regulations and technology. The department develops technologies and conducts inspections associated with the manufacture, use, storage and transport of explosives and pyrotechnics. In conjunction with Justice Canada, NRCan works to improve safety in the explosives industry by producing the explosives regulations in plain language and assisting in negotiations in international agreements.

NRCan provides the policy framework for safety and security in Canada's energy sector and specifically for energy transmission, offshore development and Canada's uranium and nuclear industry. It makes recommendations to the Minister on issues concerning the National Energy Board, the Atomic Energy of Canada Limited, the Canadian Nuclear Safety Commission, and the Newfoundland and Nova Scotia Offshore boards. NRCan promulgates health and safety regulations to ensure the integrity of survival and evacuation systems for frontier oil and gas exploration and development.

Sound departmental management

This business line represents the corporate management that administers the department's internal functions. It provides corporate strategic and management direction for aligning departmental objectives to ministerial and government priorities, for setting goals and monitoring results, and for managing allocated resources in an effective and efficient manner through: corporate strategic planning, department-wide policy coordination and issues management; cabinet and parliamentary liaison; financial, administration, real property, human resources, information management/information technology direction and services; communications strategy, advice and services; the administration of environmental policy and assessment activities; support to the Chief Science Advisor; and internal audits and program evaluations.

Atomic Energy of Canada Limited

Objective

To develop the utilization of atomic energy for peaceful purposes.

Canadian Nuclear Safety Commission

Objective

To limit, to a reasonable level and in a manner that is consistent with Canada's international obligations, the risks to national security, the health and safety of persons and the environment that are associated with the development, production and use of nuclear energy and the production, possession and use of nuclear substances, prescribed equipment and prescribed information.

To implement, in Canada, measures to which Canada has agreed respecting international control of the development, production and use of nuclear energy, including the non-proliferation of nuclear weapons and nuclear explosive devices and to support international efforts to develop, maintain and strengthen the nuclear non-proliferation and safeguards regimes.

Business Line Description

Health, safety, security and environmental protection

The CNSC regulates the development, production, possession and use of nuclear energy, substances, equipment and information through a comprehensive licensing system. This system is designed to minimize the likelihood that nuclear workers, the public and the environment are exposed to unacceptable levels of radiation and to the radioactive or hazardous substances associated with nuclear technology. The CNSC regulates such operations and facilities as accelerators, non-power nuclear reactors, nuclear fuel facilities, nuclear research and test establishments, nuclear substance transport packages, pool-type irradiators, powers reactors, radioisotopes, radioisotope production facilities, uranium mining and processing facilities and nuclear waste management facilities.

Non-proliferation and safeguards

The CNSC regulates non-proliferation and safeguards through the implementation of safeguards agreements between Canada and the International Atomic Energy Agency (IAEA) and the nuclear non-proliferation provisions of Canada's nuclear cooperation agreements; and the maintenance of both a comprehensive nuclear materials/activity accounting/verification framework and a nuclear export and import licensing system. In addition, the CNSC participates in multilateral nuclear non-proliferation, safeguards and security initiatives to strengthen the international nuclear non-proliferation regime and provides advice to senior government officials on the development and application of Canada's nuclear non-proliferation policy, IAEA safeguards implementation and development and international issues concerning the security of nuclear material and facilities.

Cape Breton Development Corporation

Objective

To rehabilitate and re-organize the coal mining industry on Cape Breton Island to be economically viable.

National Energy Board

Objective

To regulate, in the public interest, those areas of the oil, gas and electricity industries relating to:

- the construction and operation of pipelines;
- the construction and operation of international and designated interprovincial power lines;
- traffic, tolls and tariffs of pipelines;
- exports of oil, gas and electricity and imports of gas and oil; and,
- oil and gas activities on frontier lands not subject to a federal provincial accord.

To provide advice to the Minister of Natural Resources Canada on the development and use of energy resources.

Business Line Description

Energy regulation and advice

The companies that are regulated by the Board create wealth for Canadians through the transport of oil, natural gas and natural gas liquids, and through the export of hydrocarbons and electricity. As a regulatory Agency, the Board's role is to help create a framework which allows these economic activities to occur when they are in the public interest.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	437,727,000	...	...	437,727,000	1	Operating expenditures				
...	...	32,375,343	...	32,375,343	1a	Operating expenditures				
...	...	...	10,725,000	10,725,000		Governor General's special warrants				
...	...	...	973,000	973,000		Transfer from: TB Vote 10 [1]				
...	...	...	5,816,000	5,816,000		TB Vote 15 [1]				
...	437,727,000	32,375,343	17,514,000	487,616,343		Total—Vote 1	473,823,528	13,792,815	...	437,572,652
...	97,265,844	...	...	97,265,844	5	Grants and contributions				
...	...	15,077,945	...	15,077,945	5a	Grants and contributions				
...	97,265,844	15,077,945	...	112,343,789		Total—Vote 5	101,922,351	10,421,438	...	136,305,724
...	51,658	...	(61)	51,597	(S)	Minister of Natural Resources—Salary and motor car allowance	51,597	...	...	50,716
...	41,457,000	...	5,067,000	46,524,000	(S)	Contributions to employee benefit plans	46,524,000	...	...	46,470,000
9,651,075	2,036,000	...	(2,036,000)	9,651,075	(S)	Canada/Nova Scotia Development Fund (*Canada-Nova Scotia Oil and Gas Agreement Act*)—Total authority of $200,000,000 less the aggregate of all amounts charged to the Development Fund for the purpose of making payments to Her Majesty in right of the province pursuant to subsection 237(1) of the Act	1,788,193	...	7,862,882	1,200,000
12,295,547	3,000,000	...	(3,000,000)	12,295,547	(S)	Canada/Newfoundland Development Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*)	4,951,664	...	7,343,883	2,877,028
...	2,172,000	...	(781,777)	1,390,223	(S)	Canada/Newfoundland Offshore Petroleum Board (*Canada-Newfoundland Atlantic Accord Implementation Act*)	1,390,223	...	...	1,563,625
...	1,325,000	...	187,500	1,512,500	(S)	Canada/Nova Scotia Offshore Petroleum Board (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)	1,512,500	...	...	832,096
...	6,000,000	...	3,378,897	9,378,897	(S)	Payments to the Nova Scotia Offshore Revenues Account	9,378,897	...	...	1,417,577
...	1,200,000	...	5,627,902	6,827,902	(S)	Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund	6,827,902	...	...	432,478
5,281,938	(1,136,000)	...	1,136,000	5,281,938	(S)	Geomatics Canada Revolving Fund	(1,849,872)	...	7,131,810	1,055,420
...	...	502,000	169,000	671,000	(S)	Nova Scotia fiscal equalization offset payments	671,000	...	...	3,134,000
...	...	...	32,229	32,229	(S)	Refunds of amounts credited to revenues in previous years	32,229	...	...	3,306

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
84,896	...	...	382,153	467,049	(S)	Spending of proceeds from the disposal of surplus Crown assets	371,258	...	95,791	250,409
...	...	...	6,651	6,651	(S)	Collection agency fees	6,651	...	...	2,871
27,313,456	591,098,502	47,955,288	27,683,494	694,050,740		Total budgetary	647,402,121	24,214,253	22,434,366	633,167,902
...	7,826,000	...	...	7,826,000	L10	Loan to Nordion International Inc. for the construction of two nuclear reactors and related processing facilities to be used in the production of medical isotopes (Gross)	7,825,800	200	...	39,370,200
						Total Department—				
27,313,456	**591,098,502**	**47,955,288**	**27,683,494**	**694,050,740**		**Budgetary**	**647,402,121**	**24,214,253**	**22,434,366**	**633,167,902**
...	**7,826,000**	**...**	**...**	**7,826,000**		**Non-budgetary**	**7,825,800**	**200**	**...**	**39,370,200**
						Atomic Energy of Canada Limited				
...	104,800,000	...	...	104,800,000	20	Payments to Atomic Energy of Canada Limited for operating and capital expenditures				
...	...	3,000,000	...	3,000,000	20a	Payments to Atomic Energy of Canada Limited for operating and capital expenditures				
...	...	...	11,550,000	11,550,000		Governor General's special warrants				
...	...	...	2,568,000	2,568,000		Transfer from TB Vote 15 (1)				
...	104,800,000	3,000,000	14,118,000	121,918,000		Total—Vote 20	121,150,000	768,000	...	122,150,000
...	**104,800,000**	**3,000,000**	**14,118,000**	**121,918,000**		**Total Program—Budgetary**	**121,150,000**	**768,000**	**...**	**122,150,000**
						Canadian Nuclear Safety Commission (2)				
...	44,455,000	...	...	44,455,000	15	Program expenditures				
...	...	203,000	...	203,000	15a	Program expenditures				
...	...	...	5,385,330	5,385,330		Governor General's special warrants				
...	...	...	402,000	402,000		Transfer from: TB Vote 10 (1)				
...	...	...	1,096,000	1,096,000		TB Vote 15 (1)				
...	44,455,000	203,000	6,883,330	51,541,330		Total—Vote 15	50,033,700	1,507,630	...	47,341,379
...	5,328,000	...	651,000	5,979,000	(S)	Contributions to employee benefit plans	5,979,000	...	...	6,347,000
...	...	...	18,795	18,795	(S)	Spending of proceeds from the disposal of surplus Crown assets	18,626	...	169	57,374
...	**49,783,000**	**203,000**	**7,553,125**	**57,539,125**		**Total Program—Budgetary**	**56,031,326**	**1,507,630**	**169**	**53,745,753**

						Cape Breton Development Corporation				
...	85,975,000	...	...	85,975,000	25	Payments to the Cape Breton Development Corporation for operating and capital expenditures	64,906,000	21,069,000	...	78,000,000
50,000,000	...	...	...	50,000,000	L40a	Advances to the Corporation pursuant to the *Cape Breton Development Corporation Act*, subsection 19(3). Limit $50,000,000 (Net)	...	...	50,000,000	(12,338,000)
						Total Program—				
...	**85,975,000**	...	...	**85,975,000**		**Budgetary**	**64,906,000**	**21,069,000**	...	**78,000,000**
50,000,000	...	...	...	**50,000,000**		**Non-budgetary**	...	...	**50,000,000**	**(12,338,000)**
						National Energy Board				
...	25,346,000	...	...	25,346,000	30	Program expenditures				
...	...	100,220	...	100,220	30a	Program expenditures				
...	...	...	1,258,000	1,258,000		Governor General's special warrants				
...	...	...	35,000	35,000		Transfer from: TB Vote 10 (1)				
...	...	...	1,020,000	1,020,000		TB Vote 15 (1)				
...	25,346,000	100,220	2,313,000	27,759,220		Total—Vote 30	26,215,525	1,543,695	...	26,846,983
...	3,894,000	...	476,000	4,370,000	(S)	Contributions to employee benefit plans	4,370,000	...	...	4,562,000
...	...	...	1,346	1,346	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	1,346	14,184
...	**29,240,000**	**100,220**	**2,790,346**	**32,130,566**		**Total Program—Budgetary**	**30,585,525**	**1,543,695**	**1,346**	**31,423,167**
						Total Ministry—				
27,313,456	**860,896,502**	**51,258,508**	**52,144,965**	**991,613,431**		**Budgetary**	**920,074,972**	**49,102,578**	**22,435,881**	**918,486,822**
50,000,000	**7,826,000**	...	...	**57,826,000**		**Non-budgetary**	**7,825,800**	**200**	**50,000,000**	**27,032,200**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

(2) Formerly Atomic Energy Control Board.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Information dissemination and consensus building	197,984,268	193,004,034	4,541,192	4,540,523	16,895,883	14,552,964	13,792,049	13,792,049	...	...	205,629,294	198,305,472
Economic and social benefits—												
Budgetary	116,019,011	111,990,693	2,880,500	2,879,754	98,617,923	75,693,927	10,490,987	10,490,987	...	...	207,026,447	180,073,387
Non-budgetary	...	...	...	...	...	...	...	...	7,826,000	7,825,800	7,826,000	7,825,800
Environmental protection and mitigation	146,831,160	141,840,872	2,742,700	2,742,502	34,466,267	34,157,511	4,059,789	4,059,789	...	...	179,980,338	174,681,096
Safety and security of Canadians	34,059,439	31,434,161	1,944,608	1,008,238	3,679,860	3,633,113	9,017,924	7,661,765	...	...	30,665,983	28,413,747
Sound departmental management	70,351,931	65,537,457	171,000	171,000	411,000	405,215	185,253	185,253	...	...	70,748,678	65,928,419
Sub-total—												
Budgetary	565,245,809	543,807,217	12,280,000	11,342,017	154,070,933	128,442,730	37,546,002	36,189,843	...	...	694,050,740	647,402,121
Non-budgetary	...	...	...	...	...	...	...	...	7,826,000	7,825,800	7,826,000	7,825,800
Revenues netted against expenditures	(37,546,002)	(36,189,843)	...	...	...	...	(37,546,002)	(36,189,843)	...	...	...	...
Total Department—												
Budgetary	**527,699,807**	**507,617,374**	**12,280,000**	**11,342,017**	**154,070,933**	**128,442,730**	...	...	...	...	**694,050,740**	**647,402,121**
Non-budgetary	...	...	...	...	...	...	...	...	**7,826,000**	**7,825,800**	**7,826,000**	**7,825,800**
Atomic Energy of Canada Limited—												
Budgetary	**121,918,000**	**121,150,000**	...	...	...	...	...	...	...	...	**121,918,000**	**121,150,000**
Canadian Nuclear Safety Commission (1)												
Health, safety, security and environmental protection	51,037,340	50,131,667	1,475,785	1,475,785	282,000	125,374	...	...	...	...	52,795,125	51,732,826
Non-proliferation and safeguards	4,368,739	3,925,622	15,261	15,261	360,000	357,617	...	...	...	...	4,744,000	4,298,500
Total Program—Budgetary	**55,406,079**	**54,057,28[illegible]**	**1,491,046**	**1,491,046**	**642,000**	**482,991**	...	...	...	...	**57,539,125**	**56,031,326**
Cape Breton Development Corporation—												
Budgetary	**85,975,000**	**64,906,000**	...	...	...	...	...	...	...	...	**85,975,000**	**64,906,000**
Non-budgetary	...	...	...	...	...	...	...	...	**50,000,000**	...	**50,000,000**	...

National Energy Board												
Energy regulation and advice	32,130,566	30,585,525	...	...	...	...	...	...	...	...	32,130,566	30,585,525
Total Program—Budgetary	**32,130,566**	**30,585,525**	...	...	...	...	...	...	...	...	**32,130,566**	**30,585,525**
Total Ministry—												
Budgetary	**823,129,452**	**778,316,188**	**13,771,046**	**12,833,063**	**154,712,933**	**128,925,721**	...	...	...	...	**991,613,431**	**920,074,972**
Non-budgetary	...	...	...	...	...	...	...	...	**57,826,000**	**7,825,800**	**57,826,000**	**7,825,800**

(1) Previously Atomic Energy Control Board.

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Information dissemination and consensus building				
...	146,066	...	121,060	267,126	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	264,692	2,434	...	129,538
...	25,000	...	...	25,000	Grant to the Quebec Council on Forestry Research	23,500	1,500	...	23,500
...	171,066	...	121,060	292,126		288,192	3,934	...	153,038
					Economic and social benefits				
...	208,030	...	(93,030)	115,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	110,522	4,478	...	145,082
...	...	30,000,000	...	30,000,000	Grant in support of municipalities with low level radioactive waste	30,000,000	...	...	...
...	208,030	30,000,000	(93,030)	30,115,000		30,110,522	4,478	...	145,082
					Environmental protection and mitigation				
...	59,718	...	(39,718)	20,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	17,226	2,774	...	165,808
...	...	...	...	...	Items not required for the current year	...	...	...	62,500,000
...	59,718	...	(39,718)	20,000		17,226	2,774	...	62,665,808
					Safety and security of Canadians				
...	39,542	...	(12,542)	27,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	25,515	1,485	...	36,270
					Sound departmental management				
...	50,000	...	6,000	56,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	54,000	2,000	...	41,452
...	**528,356**	**30,000,000**	**(18,230)**	**30,510,126**	**Total—Grants**	**30,495,455**	**14,671**	...	**63,041,650**
					Contributions				
					Information dissemination and consensus building				
...	269,967	...	2,364,827	2,634,794	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	2,619,621	15,173	...	1,584,890

...	400,000	...	(260,275)	139,725	Contribution to the City of Calgary in support of the production of electricity from renewable energy sources	122,624	17,101	...	170,166
...	2,800,000	...	(1,550,000)	1,250,000	Contribution in support of new and expanded measures under the efficiency and alternative energy programs	1,204,336	45,664	...	810,912
...	560,000	...	268,000	828,000	In support of the energy efficiency and alternative energy programs	826,650	1,350	...	826,591
...	3,000,000	(800,000)	(1,626,713)	573,287	GeoConnections Implementation Fund program	573,287	...	...	119,933
...	227,700	...	188,075	415,775	Ocean drilling program	415,775	...	...	393,827
...	40,000	...	40,000	80,000	Canadian Forestry Association	80,000	...	...	51,700
...	8,350,000	...	(4,020,724)	4,329,276	Model forest program	4,318,647	10,629	...	4,093,114
...	...	...	900,000	900,000	Climate Change Action Fund	777,071	122,929	...	539,296
...	...	...	323,400	323,400	Youth employment strategy	320,848	2,552	...	413,082
...	...	...	4,500	4,500	Contribution to the International Energy Agency	4,489	11	...	5,818
					Ice-storm recovery program—				
...	...	...	625,000	625,000	Ontario	269,809	355,191	...	1,075,000
...	...	...	4,000,000	4,000,000	Quebec	2,269,015	1,730,985	...	1,481,200
...	...	...	500,000	500,000	Contribution to the First Nations forestry program	462,600	37,400	...	551,431
...	15,647,667	(800,000)	1,756,090	16,603,757		14,264,772	2,338,985	...	12,116,960
					Economic and social benefits				
...	1,006,251	...	393,749	1,400,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	1,389,874	10,126	...	822,923
...	121,500	...	(791)	120,709	Ocean drilling program	120,709	...	...	114,337
...	4,166,000	...	(4,166,000)	...	In support of industrial energy research and development programs to effect research and to increase the efficiency of the use of energy	...	...	...	3,733,958
...	1,200,000	...	...	1,200,000	Petroleum Technology Research Centre	1,200,000	...	...	1,000,000
...	558,400	(100,000)	(438,400)	20,000	Youth employment strategy	18,895	1,105	...	25,499
...	1,000,000	...	...	1,000,000	In support of the international thermonuclear experimental reactor	1,000,000	...	...	1,000,000
...	13,030,000	...	...	13,030,000	Hibernia interest assistance	5,489,578	7,540,422	...	...
...	1,675,400	...	...	1,675,400	Forest Engineering Research Institute of Canada	1,675,000	400	...	3,961,000
...	3,053,200	...	...	3,053,200	Contribution to Forintek Canada Corporation	3,053,200	...	...	7,690,885
...	1,000,000	...	...	1,000,000	Contribution to Forintek Canada Corporation value-added program	1,000,000	...	...	1,000,000
...	3,140,000	...	(636,625)	2,503,375	Contribution to the First Nations forestry program	2,464,052	39,323	...	2,895,010
...	1,000,000	...	...	1,000,000	Contribution to the National Community Tree Foundation	1,000,000	...	...	1,000,000
...	8,600,000	(4,600,000)	(4,000,000)	...	Ice-storm recovery program	...	...	...	...
9,651,075	2,036,000	...	(2,036,000)	9,651,075	(S) In support of infrastructural costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Nova Scotia	1,788,193	...	7,862,882	1,200,000
12,295,547	3,000,000	...	(3,000,000)	12,295,547	(S) In support of infrastructural costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Newfoundland	4,951,664	...	7,343,883	2,877,028
...	6,000,000	...	3,378,897	9,378,897	(S) Payments to the Nova Scotia Offshore Revenues Account	9,378,897	...	...	1,417,577
...	1,200,000	...	5,627,902	6,827,902	(S) Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund	6,827,902	...	...	432,478
...	...	502,000	169,000	671,000	(S) Nova Scotia fiscal equalization offset payments	671,000	...	...	3,134,000
...	...	...	1,200,000	1,200,000	Climate Change Action Fund	1,084,614	115,386	...	808,945
...	...	...	671,923	671,923	GeoConnections Implementation Fund program	671,923	...	...	140,410
...	...	...	8,600	8,600	Contribution to the International Energy Agency	8,530	70	...	11,635

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	...	...	1,515,000	1,515,000	Model forest program	1,510,977	4,023	...	1,411,419
...	...	...	251,295	251,295	Contribution to the International Energy Agency/Forest Energy Agreement	251,295	...	...	...
...	...	...	29,000	29,000	In support of the energy efficiency and alternative energy programs	27,102	1,898	...	...
...	...	625,000	(625,000)	...	Ice-storm recovery program—Ontario	...	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	8,643,000
21,946,622	51,786,751	(3,573,000)	(1,657,450)	68,502,923		45,583,405	7,712,753	15,206,765	43,320,104
					Environmental protection and mitigation				
...	679,000	...	(194,100)	484,900	Contribution to the International Energy Agency	484,560	340	...	564,322
...	110,295	...	(110,295)	...	Contribution to the International Energy Agency/Forest Energy Agreement	...	...	...	185,063
...	166,643	352,945	55,412	575,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	544,917	30,083	...	335,265
...	13,231,000	(6,400,000)	286,738	7,117,738	Contribution in support of new and expanded measures under the energy efficiency and alternative energy programs	7,049,722	68,016	...	4,595,170
...	3,940,000	...	2,643,413	6,583,413	In support of the energy efficiency and alternative energy programs	6,579,080	4,333	...	6,687,872
...	540,000	...	(540,000)	...	In support of the Federation of Canadian Municipalities	...	...	...	...
...	34,200	...	19,448	53,648	Ocean drilling program	53,648	...	...	50,816
...	22,620,000	(4,000,000)	(2,441,000)	16,179,000	Climate Change Action Fund	15,981,770	197,230	...	11,864,524
...	...	...	104,234	104,234	GeoConnections Implementation Fund program	104,234	...	...	23,401
...	...	...	45,000	45,000	Youth employment strategy	44,398	602	...	56,098
...	...	...	1,688,334	1,688,334	In support of industrial energy research and development programs to effect research and to increase the efficiency of the use of energy	1,688,333	1	...	...
...	...	...	1,615,000	1,615,000	Model forest program	1,609,623	5,377	...	1,552,560
...	...	...	...	...	Items not required for the current year	...	...	...	189,074
...	41,321,138	(10,047,055)	3,172,184	34,446,267		34,140,285	305,982	...	26,104,165
					Safety and security of Canadians				
...	51,099	...	148,901	200,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	178,756	21,244	...	91,436
...	100,233	...	12,000	112,233	Contribution to the Canadian Inter-Agency Forest Fire Centre	111,808	425	...	105,894
...	66,600	...	13,873	80,473	Ocean drilling program	80,473	...	...	76,224
...	2,172,000	...	(781,777)	1,390,223	(S) Contribution to the Canada/Newfoundland Offshore Petroleum Board	1,390,223	...	...	1,563,625

...	1,325,000	...	187,500	1,512,500	(S) Contribution to the Canada/Nova Scotia Offshore Petroleum Board	1,512,500	...	...	832,096
...	...	...	300,000	300,000	Climate Change Action Fund	276,912	23,088	...	269,648
...	...	...	43,431	43,431	GeoConnections Implementation Fund program	43,431	...	...	8,776
...	...	...	13,000	13,000	Youth employment strategy	12,597	403	...	15,299
...	...	...	1,000	1,000	Contribution to the International Energy Agency	898	102	...	...
...	3,714,932	...	(62,072)	3,652,860		3,607,598	45,262	...	2,962,998
					Sound departmental management				
...	...	...	350,000	350,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	346,215	3,785	...	213,351
...	...	...	5,000	5,000	Canadian Forestry Association	5,000	...	...	3,300
...	...	...	355,000	355,000		351,215	3,785	...	216,651
21,946,622	**112,470,488**	**(14,420,055)**	**3,563,752**	**123,560,807**	**Total—Contributions**	**97,947,275**	**10,406,767**	**15,206,765**	**84,720,878**
					Departmental Summary by Business Line				
...	15,818,733	(800,000)	1,877,150	16,895,883	Information dissemination and consensus building	14,552,964	2,342,919	...	12,269,998
21,946,622	51,994,781	26,427,000	(1,750,480)	98,617,923	Economic and social benefits	75,693,927	7,717,231	15,206,765	43,465,186
...	41,380,856	(10,047,055)	3,132,466	34,466,267	Environmental protection and mitigation	34,157,511	308,756	...	88,769,973
...	3,754,474	...	(74,614)	3,679,860	Safety and security of Canadians	3,633,113	46,747	...	2,999,268
...	50,000	...	361,000	411,000	Sound departmental management	405,215	5,785	...	258,103
21,946,622	**112,998,844**	**15,579,945**	**3,545,522**	**154,070,933**	**Total Department**	**128,442,730**	**10,421,438**	**15,206,765**	**147,762,528**
					Canadian Nuclear Safety Commission (1)				
					Grants				
					Health, safety, security and environmental protection				
...	**20,000**	...	...	**20,000**	Grants to support non-profit organizations which are furthering the development of nuclear safety standards	**13,125**	**6,875**	...	**11,000**
					Contributions				
					Health, safety, security and environmental protection				
...	22,000	...	162,751	184,751	Contributions to support non-profit organizations, academic institutions, national and international government, provinces, territories and municipal and regional governments whose activities contribute to the objectives of the Class contribution program	35,000	149,751	...	...
...	...	...	15,000	15,000	Contribution to the University of Illinois at Urbana-Champaign in support of the Information System of Occupational Exposure (ISOE)	15,000	...	...	15,000
...	...	...	10,000	10,000	Contribution to the International Agency for Research on Cancer in support of the international collaborative study of cancer risk among nuclear industry workers (IARC)	10,000	...	...	10,000
...	...	...	37,353	37,353	Contribution to Swedish Nuclear Power Institute for Decovalex III	37,353	...	...	17,680

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	...	...	14,896	14,896	Contribution to Organization for Economic Cooperation and Development (OECD) for International Common-Cause Failure Data Exchange (ICCFDE) Project	14,896	...	...	16,280
...	22,000	...	240,000	262,000		112,249	149,751	...	58,960
					Non-proliferation and safeguards				
...	600,000	...	(240,000)	360,000	Contributions for the Cost-free manpower assistance program and to procure related goods and services required to execute the Canadian support program for the International Atomic Energy Agency	357,617	2,383	...	598,307
...	**622,000**	...	...	**622,000**	**Total—Contributions**	**469,866**	**152,134**	...	**657,267**
					Program Summary by Business Line				
...	42,000	...	240,000	282,000	Health, safety, security and environmental protection	125,374	156,626	...	69,960
...	600,000	...	(240,000)	360,000	Non-proliferation and safeguards	357,617	2,383	...	598,307
...	**642,000**	...	...	**642,000**	**Total Program**	**482,991**	**159,009**	...	**668,267**
21,946,622	**113,640,844**	**15,579,945**	**3,545,522**	**154,712,933**	**Total Ministry**	**128,925,721**	**10,580,447**	**15,206,765**	**148,430,795**

(S) Statutory transfer payment.

[1] Previously Atomic Energy Control Board.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Information dissemination and consensus building			
Sales of goods and services	13,792,049	12,708,762	8,676,304
Miscellaneous revenues	...	1,083,287	463,347
	13,792,049	13,792,049	9,139,651
Economic and social benefits			
Sales of goods and services	10,490,987	9,985,298	9,717,461
Miscellaneous revenues	...	505,689	518,948
	10,490,987	10,490,987	10,236,409
Environmental protection and mitigation			
Sales of goods and services	4,059,789	3,898,554	11,105,670
Miscellaneous revenues	...	161,235	593,084
	4,059,789	4,059,789	11,698,754
Safety and security of Canadians			
Sales of goods and services	9,017,924	7,537,147	2,429,365
Miscellaneous revenues	...	124,618	129,737
	9,017,924	7,661,765	2,559,102
Sound departmental management			
Sales of goods and services	185,253	183,767	2,776,417
Miscellaneous revenues	...	1,486	148,271
	185,253	185,253	2,924,688
Total Department—Budgetary	**37,546,002**	**36,189,843**	**36,558,604**
Cape Breton Development Corporation			
Non-budgetary (respendable receipts)			
Repayment of advances to the Corporation	...	26,400,000	25,000,000
Total Program—Non-budgetary	...	**26,400,000**	**25,000,000**
Total Ministry—			
Budgetary	37,546,002	**36,189,843**	**36,558,604**
Non-budgetary	...	**26,400,000**	**25,000,000**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	1,278,683	1,263,798
Total tax revenues	**1,278,683**	**1,263,798**
Non-tax revenues—		
Return on investments—[1]		
Consolidated accounts—		
Atomic Energy of Canada Limited	467,872	458,797
Loans, investments and advances—		
Cape Breton Development Corporation	31,765	1,113,332
	499,637	1,572,129
Refunds of previous years' expenditures—		
Refunds of expenditures pertaining to purchased goods and services	435,339	623,507
Refunds of expenditures pertaining to capital purchased	3,570	3,028
Refunds of transfer payments—Subsidies and capital assistance	21,280	338,512
Refunds of transfer payments to provinces and territories	35,266	28,116
Refunds of other transfer payments	1,041,694	101,585
Adjustments to prior year's payables—		
Adjustments pertaining to goods and services	2,125,029	2,411,098
	3,662,178	3,505,846
Sales of goods and services—		
Rights and privileges—		
Royalties from licensing, permits and copyright	14,792,213	6,068,496
Licences and permits	1,667,514	1,645,165
	16,459,727	*7,713,661*
Sales of goods and information products—		
Charts, maps and plans	*116,053*	*172,809*
Other fees and charges	*640*	*1,052*
	16,576,420	7,887,522
Proceeds from the disposal of surplus Crown assets—		
Proceeds from Crown assets distribution centre	336,558	278,982
Proceeds from pilot project	45,595	6,846
	382,153	285,828

Revenues—*Concluded*

	Current year	Previous year
	$	$
Miscellaneous non-tax revenues—		
Geomatics Canada Revolving Fund overhead	480,269	1,342,402
Rental of buildings	...	30
Rental of works, machinery and equipment	372,268	534,093
Interest on overdue accounts receivables	16,927	16,074
NSF administration charges	285	313
Pay parking	32,195	53,217
Bonus on lease sales	5,055	12,480
Fines, penalties and court awards	6,586,956	...
Sundries	2,296,239	99,956
	9,790,194	2,058,565
Total non-tax revenues	**30,910,582**	**15,309,890**
Total Department	**32,189,265**	**16,573,688**
Canadian Nuclear Safety Commission [2]		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	11,404	7,504
Adjustments to prior year's payables	186,839	20,738
	198,243	28,242
Sales of goods and services—		
Services of a regulatory nature—		
Cost recovery	37,169,064	38,241,100
Services of a non-regulatory nature—		
Training	1,249,986	1,499,646
	38,419,050	39,740,746
Proceeds from the disposal of surplus Crown assets	18,795	50,529
Miscellaneous non-tax revenues—		
Access to information	1,476	452
Miscellaneous	204,220	37,718
	205,696	38,170
Total Program	**38,841,784**	**39,857,687**
National Energy Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	20,187	12,819
Adjustments to prior year's payables	52,643	421,046
	72,830	433,865
Sales of goods and services—		
Rights and privileges	850	950
Sales of goods and information products	2,163	2,200
Other fees and charges	10	17,071
	3,023	20,221
Proceeds from the disposal of surplus Crown assets	1,346	14,184
Miscellaneous non-tax revenues	30,625,425	27,654,595
Total Program	**30,702,624**	**28,122,865**
Ministry Summary		
Tax revenues—		
Goods and services tax	1,278,683	1,263,798
Total tax revenues	1,278,683	1,263,798
Non-tax revenues—		
Return on investments	499,637	1,572,129
Refunds of previous years' expenditures	3,933,251	3,967,953
Sales of goods and services	54,998,493	47,648,489
Proceeds from the disposal of surplus Crown assets	402,294	350,541
Miscellaneous non-tax revenues	40,621,315	29,751,330
Total non-tax revenues	100,454,990	83,290,442
Total Ministry	**101,733,673**	**84,554,240**

[1] Interest unless otherwise indicated.

[2] Previously Atomic Energy Control Board.

SECTION 18

2000-2001

PUBLIC ACCOUNTS OF CANADA

Parliament

The Senate

House of Commons

Library of Parliament

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The Senate

Objective

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

The Senate has four main functions: to represent regional provincial and minority interests; to investigate national issues; to debate; and to legislate.

Senators perform these functions either individually through their offices or collectively through deliberations in the Senate Chamber and in Committees. Senate administration provides the support services required by Senators in the performance of these parliamentary functions.

Business Line Description

Senators and their offices

This business line provides Senators with the statutory services set out in the *Parliament of Canada Act* and the *Members of Parliament Retiring Allowances Act*. Operating costs of Senators' offices are provided in accordance with established policies and guidelines.

Costs included under these two categories are: Senators' sessional indemnities and allowances as well as contributions to the Senators' pension plan; retiring allowances; travel and communication expenses; Senators' research and office expenses, including staff costs and the cost of goods and services incurred for the operations of Senators' offices; and Caucus research funds.

Chamber operations

This business line provides the support and services Senators require for their work in the Senate Chamber, which includes debate and approval of legislation, presentation of petitions, discussion of Committee reports and ceremonial events. These functions are carried out in accordance with the rules of the Senate, parliamentary procedure and precedents and the Speaker's rulings.

Costs included under this business line are: salaries for additional duties of the Officers of the Senate; staff costs and the costs of operating the offices of Officers of the Senate; salaries and other operating expenses of the Clerk of the Senate, Deputy Clerk, Parliamentary Counsel and Usher of the Black Rod; journals, reporting of debates and publications service in both official languages; Senate Pages; and parliamentary exchanges.

Committees

This business line provides support for the work of Senators on standing, special and joint committees. Committees are delegated the task of conducting in-depth studies of bills and approving or amending legislation based on testimony from expert witnesses and advice and counsel from legal experts. They investigate policy matters and make recommendations as well as examine the government's spending proposals.

Senators also participate in parliamentary associations and friendship groups, representing Canada in international forums where issues of importance to Canadians are discussed.

Costs included under this business line are: committees and parliamentary associations; reporting of debates and publications service; and broadcasting committee proceedings.

Administrative support

This business line provides the on-going support services required for the effective, efficient and economical delivery of operating programs outlined under the other three business lines of the Senate. Administrative support provides accommodation and other facilities and tools, information, goods and services, and expert advice on all aspects of operations.

Costs included in this business line are: financial services and materiel management; human resources; protective services; communications and information services; information technology management; accommodation planning, maintenance and upkeep of premises; postal, messenger and printing services; and repairs, trades and transportation services.

House of Commons

Objective

The House administration supports the activities of Members, both individually and collectively, in their roles as representatives of 301 constituencies, in the Chamber, in Committee and in Caucus.

Business Line Description

Constituency

This business line supports Members as elected representatives of 301 constituencies. In this capacity, Members carry out their responsibilities in a similar fashion as the operation of 301 small business enterprises. They receive the services and support set out in legislation such as the *Parliament of Canada Act*, the By-laws of the Board of Internal Economy, the Standing Orders and the Speaker's rulings. Other services that support the work of Members in constituencies are provided in compliance with the guidelines and standards established by the Board. The following costs are included:

- Members' salaries and allowances, including contributions to the Members' pension plan;
- Members' office budgets, including staff costs, office expenses and constituency travel;

- communicating with constituents, including travel and communications;
- goods and services supplied by the House;
- other staff costs; and
- institution's administrative costs for supporting this activity.

Chamber

This business line provides the resources for the Member's role in the Chamber, as Members are entitled to vote in the House of Commons or the Committee of the Whole House. In the Chamber, their actions must be in accordance with the Standing Orders of the House of Commons, parliamentary procedure, legal precedents and the Speaker's rulings, which are all not subject to appeal. When Members are performing these duties, a full range of services is required, including the following:

- debates reporting service, index and reference service, publications service;
- security services;
- postal, distribution and messenger services;
- parliamentary broadcasting;
- maintenance operations;
- trades and transport services;
- parliamentary research and exchanges;
- page program;
- journals; and
- institution's administrative costs for supporting this activity.

Committee

This business line provides the funding that supports Members when they sit on standing committees, special or joint committees, and the Board of Internal Economy. This role is necessary as the House of Commons delegates in-depth consideration of bills and the thorough scrutiny of the government's programs and policies to its committees. Members also participate in parliamentary associations and friendship groups, and are members of delegations in parliamentary exchanges. Professional advice is available to them on substantive issues involving the work of these associations and exchanges, and legal consultants provide advice and counsel with regard to the formulation of amendments to government bills. The following are included:

- committees and parliamentary associations;
- parliamentary research and exchanges;
- debates reporting service, index and reference service, publications service;
- parliamentary broadcasting; and
- institution's administrative costs for supporting this business line.

Caucus

This business line provides the resources to support Members in their meetings with a variety of groups and in their relations with Members of their caucuses, including support to Party Research Offices and House Officers (the Speaker, Deputy Speaker, House Leaders, the Whips, and their respective assistants). The status of every Member is conferred by the Constitution and the *Parliament of Canada Act*. The By-laws of the Board of Internal Economy provide more information about the discretion left to the Members in various realms. The following are included in activity:

- House Officers' additional salaries;
- Budget for research offices, Party Leaders and other offices of House Officers, including staff costs and operating costs;
- other personnel costs; and
- institution's administrative costs for supporting this activity.

Institution

This business line provides the resources for the House of Commons administrative staff. House employees are responsible for providing services to the Members elected during a Parliament, and in addition, serve the House as an institution on a permanent basis. The orientation program for new Members provides an opportunity to introduce newcomers to the By-laws of the Board of Internal Economy, administrative policies and rules of procedure, and the precedents earlier Parliaments have set to support future Parliaments. The staff of the House of Commons strive to represent the institution well and to support the Members in their roles as representatives of 301 constituencies, in the Chamber, in committee and in Caucus. Funds are included for:

- policy and management (Offices of the Clerk, Clerk Assistant, Deputy Clerk and Sergeant-at-Arms);
- financial services;
- human resources;
- information services;
- security services;
- Canadian press gallery;

- building services;
- logistics services;
- telecommunications services;
- postal, distribution and messenger services; and
- institution's administrative costs for supporting this activity.

Library of Parliament

Objective

To provide Parliament in timely fashion with comprehensive and reliable information, documentation, research and analysis while maintaining extensive and pertinent collections to support the functions of legislation and representation; and to distribute information about Canada's Parliament to the public.

Business Line Description

Services to parliamentarians

As the library's primary clients, Parliamentarians and their staff individually or collectively, are offered a broad range of services and products in the Chambers, committees, and constituencies/regions. Research and analysis services are available exclusively to Parliamentarians.

Services to authorised clients

Other authorised clients are provided with personalised information and reference services, and a range of assistance according to level-of-service guidelines. As it does for primary clients, the Library must continually review its services and products in order to meet the evolving needs of authorised clients.

Provide collections to parliament

The Library ensures that its collections are developed and maintained through responsive acquisition and careful cataloguing of books and documents and analysis of new media. By preserving its historical collections, the Library ensures that our cultural and political heritage remains accessible by current and future generations.

Services to the public

The Library of Parliament offers a wide range of services and programs for the public, including guided tours, theatrical animation programs, a call-centre for inquiries, the Teachers' Institute on Canadian Parliamentary Democracy, and a souvenir boutique.

Infrastructure services

A wide range of support services ensures that the Library operates efficiently while achieving its goals.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						The Senate				
...	33,087,000	...	...	33,087,000	1	Program expenditures				
...	...	...	40,000	40,000		Transfer from TB Vote 10 (1)				
...	33,087,000	...	40,000	33,127,000		Total—Vote 1	32,844,454	282,546	...	31,138,849
...	15,358,000	...	(3,657)	15,354,343	(S)	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the *Parliament of Canada Act*; contributions to the Members of Parliament Retiring Allowances Account, the Supplementary Retirement Benefits Account; and Members of Parliament Retirement Compensation Arrangements Account; retiring allowances to former Senators under Part III of the *Members of Parliament Retiring Allowances Act*	15,354,343	...	...	15,515,142
...	4,051,000	...	495,000	4,546,000	(S)	Contributions to employee benefit plans	4,546,000	...	...	4,538,000
...	**52,496,000**	**...**	**531,343**	**53,027,343**		**Total Program—Budgetary**	**52,744,797**	**282,546**	**...**	**51,191,991**
						House of Commons				
...	164,609,667	...	...	164,609,667	5	Program expenditures				
...	...	6,863,950	...	6,863,950	5a	Program expenditures				
...	...	...	8,718,683	8,718,683		Governor General's special warrants				
...	164,609,667	6,863,950	8,718,683	180,192,300		Total—Vote 5	173,601,093	6,591,207	...	161,326,644
...	62,218,324	1,860,181	2,250,855	66,329,360	(S)	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the *Parliament of Canada Act* and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account	66,329,360	...	...	63,416,929
...	22,659,801	...	2,773,710	25,433,511	(S)	Contributions to employee benefit plans	25,433,511	...	...	25,532,524
...	**249,487,792**	**8,724,131**	**13,743,248**	**271,955,171**		**Total Program—Budgetary**	**265,363,964**	**6,591,207**	**...**	**250,276,097**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Library of Parliament				
...	19,798,000	...	...	19,798,000	10	Program expenditures				
...	...	...	3,317,650	3,317,650		Governor General's special warrants				
...	...	...	809,000	809,000		Transfer from: TB Vote 10 (1)				
...	...	...	280,000	280,000		TB Vote 15 (1)				
...	19,798,000	...	4,406,650	24,204,650		Total—Vote 10	23,303,557	901,093	...	19,485,550
...	2,968,000	...	363,000	3,331,000	(S)	Contributions to employee benefit plans	3,331,000	...	...	3,019,000
...	**22,766,000**	...	**4,769,650**	**27,535,650**		**Total Program—Budgetary**	**26,634,557**	**901,093**	...	**22,504,550**
...	**324,749,792**	**8,724,131**	**19,044,241**	**352,518,164**		**Total Ministry—Budgetary**	**344,743,318**	**7,774,846**	...	**323,972,638**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation ajustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
The Senate												
Senators and their offices	26,934,462	26,225,285	...	...	200,585	200,585	...	...	...	...	27,135,047	26,425,870
Chamber operations	4,299,583	3,925,522	...	...	...	...	...	...	...	...	4,299,583	3,925,522
Committees	5,513,636	4,923,062	...	...	330,454	330,454	...	...	...	...	5,844,090	5,253,516
Administrative support	15,748,623	17,139,889	...	...	...	...	...	...	...	...	15,748,623	17,139,889
Total Program—Budgetary	**52,496,304**	**52,213,758**	...	...	**531,039**	**531,039**	...	...	...	...	**53,027,343**	**52,744,797**
House of Commons												
Constituency	164,893,634	160,242,137	4,673,693	5,910,241	...	...	177,954	165,536	...	...	169,389,373	165,986,842
Chamber	15,339,686	14,656,332	891,838	1,139,158	...	...	40,428	37,606	...	...	16,191,096	15,757,884
Committee	17,738,993	16,159,387	788,835	986,349	753,900	748,312	64,025	59,555	...	...	19,217,703	17,834,493
Caucus	23,593,678	22,899,985	680,172	841,686	...	...	67,428	62,723	...	...	24,206,422	23,678,948
Institution	41,645,366	40,391,043	1,832,176	2,204,944	...	...	526,965	490,190	...	...	42,950,577	42,105,797
Sub-total	263,211,357	254,348,884	8,866,714	11,082,378	753,900	748,312	876,800	815,610	...	...	271,955,171	265,363,964
Revenues netted against expenditures	(876,800)	(815,610)	...	...	...	...	(876,800)	(815,610)	...	...	...	...
Total Program—Budgetary	**262,334,557**	**253,533,274**	**8,866,714**	**11,082,378**	**753,900**	**748,312**	...	...	...	...	**271,955,171**	**265,363,964**
Library of Parliament												
Services to parliamentarians	10,433,926	9,182,293	18,623	31,606	...	...	...	...	...	...	10,452,549	9,213,899
Services to authorised clients	1,341,206	954,575	766	1,301	...	...	...	...	...	...	1,341,972	955,876
Provide collections to Parliament	4,434,355	4,360,489	30,243	51,326	...	...	...	...	...	...	4,464,598	4,411,815
Services to the public	2,026,418	1,998,649	16,355	27,756	...	...	203,000	203,427	...	...	1,839,773	1,822,978
Infrastructure services	8,899,745	9,318,623	537,013	911,366	...	...	...	...	...	...	9,436,758	10,229,989
Sub-total	27,135,650	25,814,629	603,000	1,023,355	...	...	203,000	203,427	...	...	27,535,650	26,634,557
Revenues netted against expenditures	(203,000)	(203,427)	...	...	...	...	(203,000)	(203,427)	...	...	...	...
Total Program—Budgetary	**26,932,650**	**25,611,202**	**603,000**	**1,023,355**	...	...	...	...	...	...	**27,535,650**	**26,634,557**
Total Ministry—Budgetary	**341,763,511**	**331,358,234**	**9,469,714**	**12,105,733**	**1,284,939**	**1,279,351**	...	...	...	...	**352,518,164**	**344,743,318**

Transfer Payments

Source of authorities						Disposition of authorities			
Available	As shown in							Available	
from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					The Senate				
					Grants				
					Senators and their offices				
...	**167,000**	...	**33,585**	**200,585**	(S) Pensions to retired senators	**200,585**	...	...	**187,461**
					Contributions				
					Committees				
...	**289,600**	...	**40,854**	**330,454**	Contributions to parliamentary associations	**330,454**	...	...	**152,892**
					Program Summary by Business Line				
...	167,000	...	33,585	200,585	Senators and their offices	200,585	...	...	187,461
...	289,600	...	40,854	330,454	Committees	330,454	...	...	152,892
...	**456,600**	...	**74,439**	**531,039**	**Total Program**	**531,039**	...	...	**340,353**
					House of Commons				
					Contributions				
					Committee				
...	753,900	...	...	753,900	Contributions to parliamentary and procedural associations	748,312	5,588	...	835,364
...	**753,900**	...	...	**753,900**	**Total Program**	**748,312**	**5,588**	...	**835,364**
...	**1,210,500**	...	**74,439**	**1,284,939**	**Total Ministry**	**1,279,351**	**5,588**	...	**1,175,717**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
House of Commons			
Budgetary (respendable revenues)			
Constituency			
Fees from rental of various rooms for non-Parliamentary functions	43,381	40,354	34,106
Proceeds from the disposal of surplus Crown assets	2,538	2,361	2,887
Transfers from Parliamentary restaurant	119,893	111,526	156,791
Other recoveries	809	753	927
Proceeds from recycled paper	7,922	7,369	3,851
Gymnasium membership fees	3,411	3,173	3,076
	177,954	165,536	201,638
Chamber			
Other recoveries	425	395	425
Fees from rental of various rooms for non-Parliamentary functions	21,863	20,338	16,080
Proceeds from the disposal of surplus Crown assets	619	575	720
Transfers from Parliamentary restaurant	12,021	11,182	39,112
Gymnasium membership fees	1,656	1,540	1,486
Proceeds from recycled paper	3,844	3,576	1,860
	40,428	37,606	59,683
Committee			
Parliamentary associations' membership fees	12,597	11,718	13,930
Other recoveries	7,363	6,849	16,891
Fees from rental of various rooms for non-Parliamentary functions	17,196	15,996	12,300
Proceeds from the disposal of surplus Crown assets	685	637	532
Transfers from Parliamentary restaurant	21,839	20,314	28,906
Gymnasium membership fees	1,308	1,216	1,150
Proceeds from recycled paper	3,037	2,825	1,440
	64,025	59,555	75,149
Caucus			
Other recoveries	288	268	323
Fees from rental of various rooms for non-Parliamentary functions	16,118	14,993	12,705
Proceeds from the disposal of surplus Crown assets	830	772	441
Transfers from Parliamentary restaurant	45,817	42,620	23,974
Proceeds from recycled paper	3,058	2,845	1,516
Gymnasium membership fees	1,317	1,225	1,211
	67,428	62,723	40,170
Institution			
Other recoveries	1,280	1,191	1,365
Fees from rental of various rooms for non-Parliamentary functions	69,526	64,674	51,718
Proceeds from the disposal of surplus Crown assets	7,995	7,437	8,031
Transfers from Parliamentary restaurant	429,789	399,795	436,192
Gymnasium membership fees	5,531	5,145	4,777
Proceeds from recycled paper	12,844	11,948	5,981
	526,965	490,190	508,064
Total Program—Budgetary	**876,800**	**815,610**	**884,704**
Library of Parliament			
Budgetary (respendable revenues)			
Services to the public	203,000	203,427	202,446
Total Program—Budgetary	**203,000**	**203,427**	**202,446**
Total Ministry—Budgetary	**1,079,800**	**1,019,037**	**1,087,150**

Revenues

	Current year	Previous year
	$	$
The Senate		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	9,466	124,934
Adjustments to prior year's payables	(46,998)	76,094
	(37,532)	201,028
Sales of goods and services—		
Other fees and charges—		
Certified acts of Parliament	1,567	1,772
Proceeds from the disposal of surplus Crown assets	20,916	16,002
Miscellaneous non-tax revenues—		
Senators' contribution to the Consolidated Revenue Fund as required by section 25 of the *Members of Parliament Retiring Allowances Act*	120	480
Total Program	**(14,929)**	**219,282**
House of Commons		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	371,681	473,936
Adjustments to prior year's payables	17,681	286,282
	389,362	760,218
Miscellaneous non-tax revenues	...	...
Total Program	**389,362**	**760,218**
Library of Parliament		
Tax revenues—		
Goods and services tax	...	57,201
Total tax revenues	**...**	**57,201**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,812	14,951
Adjustments to prior year's payables	130,858	...
	132,670	14,951
Total non-tax revenues	**132,670**	**14,951**
Total Program	**132,670**	**72,152**

	Current year	Previous year
	$	$
Ministry Summary		
Tax revenues—		
Goods and services tax	...	57,201
Total tax revenues	...	57,201
Non-tax revenues—		
Refunds of previous years' expenditures	484,500	976,197
Sales of goods and services	1,567	1,772
Proceeds from the disposal of surplus Crown assets	20,916	16,002
Miscellaneous non-tax revenues	120	480
Total non-tax revenues	507,103	994,451
Total Ministry	**507,103**	**1,051,652**

SECTION 19

2000-2001

PUBLIC ACCOUNTS OF CANADA

Privy Council

Department

Canadian Centre for Management Development

Canadian Intergovernmental Conference Secretariat

Canadian Transportation Accident Investigation and Safety Board

Chief Electoral Officer

Commissioner of Official Languages

Millennium Bureau of Canada

National Round Table on the Environment and the Economy

Public Service Staff Relations Board

Security Intelligence Review Committee

The Leadership Network

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Department

Objective

The strategic objective of the Privy Council Office is to provide for the operation and support of the central decision-making mechanism of the Government.

Business Line Description

Office of the Prime Minister

The Prime Minister's Office business line provides advice, information and special services to support the Prime Minister as Head of Government and Chairman of Cabinet, including liaison with Ministers, issue management, government communications, planning and operations related to representation of Canada in the international community, and support for certain political responsibilities, including relations with Caucus. The business line also includes costs of operating the Official Residences of the Prime Minister. However, the National Capital Commission is responsible to furnish, maintain, heat and keep in repair the Prime Minister's Official Residences.

Ministers' offices

The Ministers' offices business line consists of: the Office of the Deputy Prime Minister who undertakes specific functions delegated by the Prime Minister, including serving as Acting Prime Minister in the Prime Minister's absence; the Office of the President of the Privy Council and Minister of Intergovernmental Affairs who is responsible for overseeing the management of federal-provincial relations; the Office of the Leader of the Government in the Senate who is responsible for the management of the government's legislative program in the Senate; and the Office of the Leader of the Government in the House of Commons who is responsible for the legislative program in the House of Commons. This business line provides for the administration of offices providing support services, information and advice to those Ministers. An Executive Assistant is responsible for the management of each of the above offices.

In addition, this business line includes the salaries and motor car allowances for Secretaries of State who assist Cabinet Ministers in carrying out their responsibilities. The operating budgets for the offices of these Secretaries of State are included in the Estimates of the respective departments.

Privy Council Office

The Privy Council Office business line consists of the Plans and Consultation Branch, the Operations Branch, the Security and Intelligence Branch, the Deputy Clerk and Counsel Branch, the Management Priorities and Senior Personnel Secretariat, the Foreign and Defence Policy Secretariat, and the Intergovernmental Affairs Branch.

The overall responsibilities of the Privy Council Office may be summarized as follows:

- provision of support and advice to the Prime Minister in his constitutional role as Head of Government and Advisor to the Crown;
- coordination and provision of material related to the meetings of Cabinet and committees of Cabinet for use by the Prime Minister, the chairpersons of committees, and members of committees;
- liaison with departments and agencies of government on Cabinet matters and other issues of importance to the Prime Minister and the Government;
- provision of support and advice to the Prime Minister respecting his prerogatives and responsibilities for the organization of the Government of Canada and for making recommendations to the Governor in Council on senior appointments; and
- provision of advice to the Prime Minister on national security and foreign intelligence matters.

The Privy Council Office is also responsible for supporting the Prime Minister and the Minister of Intergovernmental Affairs concerning the federal-provincial aspects of federal government policies. The Privy Council Office also supports the Leader of the Government in the House of Commons and the Leader of the Government in the Senate in the coordination and management of the government's parliamentary program and in the provision of policy advice on Parliamentary and electoral matters. In particular, it undertakes the following:

- formulates appropriate longer term policy relating to federal-provincial affairs and constitutional development;
- ensures that a federal-provincial perspective is brought to bear in the development of federal policies and programs, and provides information and analyses relating to emerging intergovernmental issues which require policy development;
- promotes and facilitates federal-provincial cooperation and consultation, and oversees federal activities pursuant to commitments and undertakings by First Ministers;
- provides administrative support and coordinates preparations for First Ministers' Conferences and meetings as well as for the Prime Minister's bilateral and multilateral meetings with his provincial counterparts; and
- provides advice on aboriginal affairs and maintains effective relations with representatives of Aboriginal peoples, provincial and territorial governments and federal departments with respect to aboriginal issues, including aboriginal constitutional matters.

The Privy Council Office also supports the Minister designated as the Federal Interlocutor for Métis and Non-Status Indians.

While the above functions are expected to remain stable throughout the current time frame, the priorities of the Privy Council Office can be altered dramatically and unpredictably as a consequence of changes by the Government to its established priorities, policies or direction, either in response to external pressures or by decisions to pursue different policy objectives.

Commissions of inquiry and task forces

The Commissions of inquiry and task forces business line consists of funding, as required, for commissions of inquiry appointed to make recommendations on specific issues and for the task forces and other persons or bodies that need to operate independently from the Privy Council Office, while still receiving the appropriate level of administrative services from the department.

Due to their independent nature and for administrative purposes, commissions of inquiry established under the *Inquiries Act* appear under the Privy Council program.

Corporate services

The Corporate services business line within the Privy Council program is responsible for providing regular ongoing administrative services and, as well, specialized services not found in other government departments. These common services are provided to the Prime Minister's Office, the President of the Privy Council and Minister of Intergovernmental Affairs and other Ministers' Offices within the program, as well as the Privy Council Office. They include financial, administrative, information management, informatics, technical, translation and human resource services as well as responses to requests for access to information under the Access to Information and Privacy Acts.

Specialized services include the costs of operating the Prime Minister's switchboard, a correspondence unit responsible for the handling of all non-political, non-personal mail addressed to the Prime Minister and when required, to other Ministers in his portfolio, and technical tour support to the Prime Minister's Office. As well, the business line provides certain administrative services to commissions of inquiry and task forces.

Corporate services are provided by the following divisions: Office of the Assistant Deputy Minister (Corporate services), financial services, administration informatics and technical services, information services, access to information and privacy office, executive correspondence services and human resources services.

Canadian Centre for Management Development

Objective

To assist managers in developing the conceptual, analytical, decision-making, problem-solving and implementation skills critical to meeting the current and future management challenges in the federal government, including responding to the changes in the social, cultural, racial and linguistic character of Canadian society; to assist managers in understanding the policies, operation, organization, dynamics and traditions of the federal government; and in managing government programs, services and personnel, efficiently and effectively, in a context of employment equity; to broaden the knowledge base related to the theory and practice of public sector management; and to further exchanges between senior private and public sector officials and academics on management issues.

Business Line Description

Contribute to building a management agenda for the public service of the future

In partnership with other central agencies, provides a corporate research program that identifies critical management issues and brings together key Public Service leaders, academics and leading thinkers to discuss, debate and dialogue on options for their resolution in an "action research" network learning mode and provides a forum for discussions to better understand and generate visions of a renewed Public Service.

Strengthen corporate leadership capacity through learning

Designs world-class learning opportunities that support the priorities of the Clerk; value service to Canadians in delivery and policy making; utilize modern leadership and management techniques; and value the creation of partnerships in public, private and voluntary sectors. These learning opportunities are designed to help Public Service managers develop the leadership skills to improve service to Canadians and implement renewal both at a personal and systemic level, both horizontally across the Public Service and vertically in departments. Supports continuous learning through networks, coaching and mentoring and offers a forum for exploring new ideas and learning from others to solve corporate cross-cutting issues.

Support leaders of change and transformation

Provides support for corporate change agendas through customized design of management development programming. Transfers learning experiences to assist managers in improving teamwork to implement corporate change agendas.

Program support

Provides leadership and support for the strategic directions of CCMD. Provides efficient and effective management and administrative services including finance, administration, information technology and management, communications and evaluation, all in support of program delivery and future directions.

Canadian Intergovernmental Conference Secretariat

Objective

Excelling in the planning, conduct, and the serving of intergovernmental conferences at the most senior levels, with the objective of relieving client departments in virtually all sectors of government activity of the numerous technical and administrative tasks associated with the planning and conduct of such conferences, thereby enabling them to concentrate on the substantive issues.

Business Line Description

Canadian Intergovernmental Conference Secretariat

The Canadian Intergovernmental Conference Secretariat is a small, one program, one-business line agency that provides administrative services for the planning and conduct of senior level intergovernmental conferences that it is requested to serve in virtually every sector of government activity.

Canadian Transportation Accident Investigation and Safety Board

Objective

To advance transportation safety.

Business Line Description

Advancement of transportation safety

The independent investigation, analysis, study, and public reporting of transportation accidents, incidents or hazardous situations/conditions involving the operation of an aircraft, ship, railway rolling stock, or pipeline in the federally-regulated elements of Canada's air transportation, marine, rail, and pipeline systems for the purposes of: making findings as to their causes and contributing factors, identifying safety deficiencies and, making safety recommendations designed to eliminate or reduce those transportation safety deficiencies identified.

Chief Electoral Officer

Objective

To enable the Canadian electorate to elect members to the House of Commons in accordance with the *Canada Elections Act*; to ensure compliance with and enforcement of all provisions of the *Canada Elections Act*; to calculate the number of members of the House of Commons to be assigned to each province pursuant to the *Electoral Boundaries Readjustment Act* and in accordance with the provisions of the Constitution Acts, for each electoral boundaries readjustment exercise; and to provide the necessary technical, administrative and financial support to the 10 electoral boundaries commissions, one for each province, in accordance with the *Electoral Boundaries Readjustment Act*.

Business Line Description

Elections

- *Canada Elections Act* – Exercise of general direction and supervision over the administrative conduct of elections, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of election material and supplies for transmission to returning officers when required, issue of directives and provision of guidelines to candidates and political parties, enforcement of all provisions of the Act and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act.
- *Electoral Boundaries Readjustment Act* – Provision to the 10 electoral boundaries commissions of the number of members of the House of Commons to be assigned to each province. Provision of the necessary statistics, maps and other documentation to the 10 commissions. Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the 10 commissions for payment out of the Consolidated Revenue Fund.
- *Referendum Act* – Exercise of general direction and supervision over the administration conduct of a referendum, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of referendum material and supplies for transmission to returning officers. When required, issue of directives and provision of guidelines to referendum committees, enforcement of all provisions of the Act and the making of statutory payments to referendum officers where specified by the Act.

Administration

Management of Headquarters operations and of the statutory functions assigned to the Chief Electoral Officer outside of the electoral period. These include the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers, candidates and political parties and the payments of all administrative and statutory accounts.

Commissioner of Official Languages

Objective

To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the *Official Languages Act*.

Business Line Description

Complaints and investigations

Carries out investigations and special studies and makes recommendations on corrective actions to ensure full compliance with the *Official Languages Act*.

Information, research and analysis

Defines the strategic orientations for the Office of the Commissioner of Official Languages by conducting research and analysis projects into linguistic issues. Ensures liaison with the various governmental organizations and associations working in the linguistic area and informs parliamentarians and the public at large on the Act and on the role of the Commissioner.

Corporate services

Provides leadership to the Office of the Commissioner and supports it in program delivery to enable the organization to fulfill its mandate completely and meet its responsibilities.

Millennium Bureau of Canada

Objective

To assist in building partnerships among governments, communities and citizens to mark the Millennium.

Business Line Description

Millennium initiatives

To encourage Canadians to engage in initiatives which celebrate our achievements, explore our heritage and build our future, by promoting local, national and international partnerships and by contributing to programs and projects which endeavor to have a lasting impact into the next Millennium.

National Round Table on the Environment and the Economy

Objective

To play the role of catalyst in identifying, explaining and promoting, in all sectors of Canadian society and in all regions of Canada, the principles and practices of sustainable development.

Business Line Description

The provision of objective views and information regarding the state of the debate on the environment and the economy

The NRTEE is a multistakeholder body comprised of a Chair and a maximum of 24 members who are opinion leaders from a variety of regions and sectors of Canadian society including business, labour, academia, environmental organizations and First Nations. The NRTEE actively promotes a round table and multistakeholder approach to analysing sustainable development issues and acts as a forum in which all points of view can be freely expressed and debated. The NRTEE members and stakeholders involved in its programs strive to define the relationship between the environment and the economy, to determine where consensus exists on resolving particular issues, and to identify any barriers that prevent consensus. This information is consolidated, assessed and communicated to stakeholders, relevant decision makers, and the media.

Within the NRTEE business line, activities are organized according to a number of program areas. Each potential program area is scoped and defined, and a task force assigned to oversee the associated activities. Emerging issues are continually explored, and if determined to be a priority, are established as new program areas as funds become available.

Public Service Staff Relations Board

Objective

The creation of jurisprudence through the decisions of the Board and the implementation of a set of integrated procedures which enable the employers, the bargaining agents and the employees they represent and others who have entitlements, to exercise their rights under the Act.

Business Line Description

Public Service Staff Relations

The Public Service Staff Relations Board provides the necessary framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised.

The Board renders reasoned decisions in a timely manner and provides assistance to the parties thereby contributing to the following goals:

- fostering harmonious labour relations in the work place
- minimising the possibility of labour unrest which could result in disruption in the implementation of government programs.

Security Intelligence Review Committee

Objective

To provide external review of the Canadian Security Intelligence Service performance of its duties and functions; and to examine complaints by individuals or reports by Ministers related to security clearances and the national security of Canada.

Business Line Description

Security Intelligence Review Committee

The Security Intelligence Review Committee (SIRC) has two different and distinct service lines: to provide external review of the Canadian Security Intelligence Service (CSIS); and to examine complaints by individuals or reports from Ministers concerning security clearances, immigration, citizenship, and other matters involving CSIS investigations.

The Leadership Network

Objective

To promote, develop and support networks of leaders throughout the Public Service of Canada and to assist them in the ongoing challenge of public service renewal.

Business Line Description

The Leadership Network

The Leadership Network business line encompasses activities in support of network development, public service renewal and management of the ADM community. The activities consist of career counselling and advisory services for the ADM community, assistance to federal entities in implementing public service renewal by providing leadership, guidance and support. The business line also includes the promotion for the emergence of new leadership networks and the nurturing of existing ones to enhance the dialogue and flow of information between leaders and strengthen the ability to disseminate corporate information to leaders.

Ministry Summary

Source of authorities							Disposition of authorities			
	As shown in									
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	85,571,000	...	...	85,571,000	1	Program expenditures				
...	...	2,181,906	...	2,181,906	1a	Program expenditures				
...	...	...	3,000,000	3,000,000		Governor General's special warrants				
...	...	...	110,000	110,000		Transfer from: TB Vote 10 (1)				
...	...	...	1,702,000	1,702,000		TB Vote 15 (1)				
...	85,571,000	2,181,906	4,812,000	92,564,906		Total—Vote 1	91,075,154	1,489,752	...	79,491,883
...	76,583	...	(111)	76,472	(S)	The Prime Minister's salary and motor car allowance	76,472	...	...	75,141
...	51,658	...	(61)	51,597	(S)	President of the Privy Council—Salary and motor car allowance	51,597	...	...	50,716
...	51,658	...	(10,443)	41,215	(S)	Leader of the Government in the Senate—Salary and motor car allowance	41,215	...	...	50,716
...	23,460	...	(176)	23,284	(S)	Ministers without portfolio or Ministers of State—Motor car allowance	23,284	...	...	23,004
...	9,260,000	...	1,132,000	10,392,000	(S)	Contributions to employee benefit plans	10,392,000	...	...	9,519,000
8,813	...	...	42,356	51,169	(S)	Spending of proceeds from the disposal of surplus Crown assets	26,169	...	25,000	24,242
8,813	**95,034,359**	**2,181,906**	**5,975,565**	**103,200,643**		**Total Department—Budgetary**	**101,685,891**	**1,489,752**	**25,000**	**89,234,702**
						Canadian Centre for Management Development				
...	9,786,000	...	...	9,786,000	5	Program expenditures				
...	...	4,150,974	...	4,150,974	5a	Program expenditures				
...	...	...	1,873,312	1,873,312		Governor General's special warrants				
...	...	...	740,425	740,425		Transfer from: TB Vote 10 (1)				
...	...	...	191,000	191,000		TB Vote 15 (1)				
...	9,786,000	4,150,974	2,804,737	16,741,711		Total—Vote 5	16,463,212	278,499	...	11,097,679
...	7,967,000	...	(1,790,267)	6,176,733	(S)	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	6,176,733	...	...	5,392,130
...	1,216,000	...	149,000	1,365,000	(S)	Contributions to employee benefit plans	1,365,000	...	...	1,294,000
5,873	...	...	6,737	12,610	(S)	Spending of proceeds from the disposal of surplus Crown assets	12,610	...	...	16,004
5,873	**18,969,000**	**4,150,974**	**1,170,207**	**24,296,054**		**Total Program—Budgetary**	**24,017,555**	**278,499**	...	**17,799,813**

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canadian Intergovernmental Conference Secretariat				
...	3,363,000	...	...	3,363,000	10	Program expenditures				
...	...	439,650	...	439,650	10a	Program expenditures				
...	...	...	61,000	61,000		Transfer from TB Vote 15 (1)				
...	3,363,000	439,650	61,000	3,863,650		Total—Vote 10	3,654,550	209,100	...	3,406,983
...	303,000	...	37,000	340,000	(S)	Contributions to employee benefit plans	340,000	...	...	341,000
...	...	...	147	147	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	147	93
...	**3,666,000**	**439,650**	**98,147**	**4,203,797**		**Total Program—Budgetary**	**3,994,550**	**209,100**	**147**	**3,748,076**
						Canadian Transportation Accident Investigation and Safety Board				
...	21,025,000	...	...	21,025,000	15	Program expenditures				
...	...	2,958,371	...	2,958,371	15a	Program expenditures				
...	...	...	3,025,828	3,025,828		Governor General's special warrants				
...	...	...	100,000	100,000		Transfer from: TB Vote 10 (1)				
...	...	...	354,000	354,000		TB Vote 15 (1)				
...	21,025,000	2,958,371	3,479,828	27,463,199		Total—Vote 15	26,687,236	775,963	...	35,671,405
...	3,061,000	...	374,000	3,435,000	(S)	Contributions to employee benefit plans	3,435,000	...	...	3,444,000
25,000	...	...	4,004	29,004	(S)	Spending of proceeds from the disposal of surplus Crown assets	22,856	2,144	4,004	12,335
25,000	**24,086,000**	**2,958,371**	**3,857,832**	**30,927,203**		**Total Program—Budgetary**	**30,145,092**	**778,107**	**4,004**	**39,127,740**
						Chief Electoral Officer				
...	3,065,000	...	...	3,065,000	20	Program expenditures				
...	...	1,700,000	...	1,700,000	20a	Program expenditures				
...	...	...	387,000	387,000		Transfer from TB Vote 15 (1)				
...	3,065,000	1,700,000	387,000	5,152,000		Total—Vote 20	4,750,320	401,680	...	2,831,893
...	178,100	40,000	92	218,192	(S)	Salary of the Chief Electoral Officer	218,192	...	...	178,865
...	29,900,000	169,960,000	(2,713,403)	197,146,597	(S)	Expenses of elections (*Canada Elections Act*, *Northwest Territories Elections Act*, and the *Electoral Boundaries Readjustment Act*)	197,146,597	...	...	33,386,365
...	592,000	...	143,362	735,362	(S)	Contributions to employee benefit plans	735,362	...	...	635,000
...	...	...	1,236	1,236	(S)	Collection agency fees	1,236	...	...	...

45	...	...	3,407	3,452	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,407	...	45	1,009
45	**33,735,100**	**171,700,000**	**(2,178,306)**	**203,256,839**		**Total Program—Budgetary**	**202,855,114**	**401,680**	**45**	**37,033,132**
						Commissioner of Official Languages				
...	9,763,000	...	...	9,763,000	25	Program expenditures				
...	...	500,000	...	500,000	25a	Program expenditures				
...	...	...	711,401	711,401		Governor General's special warrants				
...	...	...	87,000	87,000		Transfer from TB Vote 15 [1]				
...	9,763,000	500,000	798,401	11,061,401		Total—Vote 25	11,044,693	16,708	...	9,924,109
...	1,356,000	...	166,000	1,522,000	(S)	Contributions to employee benefit plans	1,522,000	...	...	1,531,000
...	...	...	690	690	(S)	Spending of proceeds from the disposal of surplus Crown assets	690	...	...	4,071
...	**11,119,000**	**500,000**	**965,091**	**12,584,091**		**Total Program—Budgetary**	**12,567,383**	**16,708**	...	**11,459,180**
						Millennium Bureau of Canada				
...	6,480,000	...	...	6,480,000	30	Operating expenditures				
...	...	1	...	1	30a	Transfer of $223,999 from Privy Council Vote 35				
...	...	...	2,200,000	2,200,000		Governor General's special warrants				
...	...	...	223,999	223,999		Transfer from: Vote 35				
...	...	...	19,000	19,000		TB Vote 15 [1]				
...	6,480,000	1	2,442,999	8,923,000		Total—Vote 30	8,031,947	891,053	...	12,115,414
...	86,500,000	...	...	86,500,000	35	Contributions				
...	...	...	(223,999)	(223,999)		Transfer to Vote 30				
...	86,500,000	...	(223,999)	86,276,001		Total—Vote 35	63,137,383	23,138,618	...	33,727,201
...	507,000	...	62,000	569,000	(S)	Contributions to employee benefit plans	569,000	...	...	600,000
...	**93,487,000**	**1**	**2,281,000**	**95,768,001**		**Total Program—Budgetary**	**71,738,330**	**24,029,671**	...	**46,442,615**
						National Round Table on the Environment and the Economy				
...	3,110,000	...	...	3,110,000	40	Program expenditures				
...	...	152,850	...	152,850	40a	Program expenditures				
...	...	...	929,000	929,000		Governor General's special warrants				
...	...	...	40,000	40,000		Transfer from: TB Vote 10 [1]				
...	...	...	20,000	20,000		TB Vote 15 [1]				
...	3,110,000	152,850	989,000	4,251,850		Total—Vote 40	4,103,928	147,922	...	3,034,396
...	20,000	...	(8,647)	11,353	(S)	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	11,353	...	...	18,956
...	235,000	...	29,000	264,000	(S)	Contributions to employee benefit plans	264,000	...	...	266,000
...	...	...	8	8	(S)	Spending of proceeds from the disposal of surplus Crown assets	8	...	...	369
...	**3,365,000**	**152,850**	**1,009,361**	**4,527,211**		**Total Program—Budgetary**	**4,379,289**	**147,922**	...	**3,319,721**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Public Service Staff Relations Board				
...	5,142,000	...	...	5,142,000	45	Program expenditures				
...	...	249,650	...	249,650	45a	Program expenditures				
...	...	...	10,000	10,000		Transfer from: TB Vote 10 (1)				
...	...	...	159,000	159,000		TB Vote 15 (1)				
...	5,142,000	249,650	169,000	5,560,650		Total—Vote 45	5,039,671	520,979	...	4,752,625
...	661,000	...	81,000	742,000	(S)	Contributions to employee benefit plans	742,000	...	...	770,000
719	...	...	329	1,048	(S)	Spending of proceeds from the disposal of surplus Crown assets	329	390	329	...
719	**5,803,000**	**249,650**	**250,329**	**6,303,698**		**Total Program—Budgetary**	**5,782,000**	**521,369**	**329**	**5,522,625**
						Security Intelligence Review Committee				
...	1,263,000	...	...	1,263,000	50	Program expenditures				
...	...	278,000	...	278,000	50a	Program expenditures				
...	...	...	350,000	350,000		Governor General's special warrants				
...	...	...	52,000	52,000		Transfer from TB Vote 15 (1)				
...	1,263,000	278,000	402,000	1,943,000		Total—Vote 50	1,801,103	141,897	...	1,663,493
...	142,000	...	...	142,000	(S)	Contributions to employee benefit plans	142,000	...	...	146,000
...	**1,405,000**	**278,000**	**402,000**	**2,085,000**		**Total Program—Budgetary**	**1,943,103**	**141,897**	**...**	**1,809,493**
						The Leadership Network				
...	11,135,000	...	...	11,135,000	55	Program expenditures				
...	...	439,000	...	439,000	55a	Program expenditures				
...	...	...	5,000	5,000		Transfer from TB Vote 10 (1)				
...	11,135,000	439,000	5,000	11,579,000		Total—Vote 55	9,079,130	2,499,870	...	8,194,885
...	662,000	...	81,000	743,000	(S)	Contributions to employee benefit plans	743,000	...	...	586,000
...	**11,797,000**	**439,000**	**86,000**	**12,322,000**		**Total Program—Budgetary**	**9,822,130**	**2,499,870**	**...**	**8,780,885**
40,450	**302,466,459**	**183,050,402**	**13,917,226**	**499,474,537**		**Total Ministry—Budgetary**	**468,930,437**	**30,514,575**	**29,525**	**264,277,982**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Office of the Prime Minister	7,158,008	6,779,104	...	182	...	...	...	...	...	...	7,158,008	6,779,286
Ministers' offices	7,025,191	6,897,387	...	62,251	...	...	...	...	...	...	7,025,191	6,959,638
Privy Council Office	38,579,048	38,687,927	325,000	194,668	5,697,000	5,008,937	...	...	...	...	44,601,048	43,891,532
Commissions of inquiry and task forces	10,413,056	9,286,670	25,000	294,904	...	...	...	...	...	...	10,438,056	9,581,574
Corporate services	32,138,340	29,717,827	1,840,000	4,756,034	...	...	...	...	...	...	33,978,340	34,473,861
Total Department—Budgetary	**95,313,643**	**91,368,915**	**2,190,000**	**5,308,039**	**5,697,000**	**5,008,937**	...	...	...	...	**103,200,643**	**101,685,891**
Canadian Centre for Management Development												
Contribute to building a management agenda for the public service of the future	3,073,325	3,061,152	...	56,685	175,000	173,340	...	...	...	...	3,248,325	3,291,177
Strengthen corporate leadership capacity through learning	11,525,621	11,460,679	...	799	...	...	...	...	...	...	11,525,621	11,461,478
Support leaders of change and transformation	3,266,960	4,668,955	574,000	1,513,711	...	...	...	...	...	...	3,840,960	6,182,666
Program support	4,673,813	3,069,624	1,007,335	12,610	...	...	...	...	...	...	5,681,148	3,082,234
Total Program—Budgetary	**22,539,719**	**22,260,410**	**1,581,335**	**1,583,805**	**175,000**	**173,340**	...	...	...	...	**24,296,054**	**24,017,555**
Canadian Intergovernmental Conference Secretariat—Budgetary	**4,203,797**	**3,994,550**	...	...	...	...	...	...	...	...	**4,203,797**	**3,994,550**
Canadian Transportation Accident Investigation and Safety Board												
Advancement of transportation safety	30,560,203	28,806,993	367,000	1,338,099	...	...	...	...	...	...	30,927,203	30,145,092
Total Program—Budgetary	**30,560,203**	**28,806,993**	**367,000**	**1,338,099**	...	...	...	...	...	...	**30,927,203**	**30,145,092**
Chief Electoral Officer												
Elections	172,358,127	172,358,082	...	...	24,793,158	24,793,158	...	...	...	...	197,151,285	197,151,240
Administration	6,105,554	5,703,874	...	...	...	...	...	...	...	...	6,105,554	5,703,874
Total Program—Budgetary	**178,463,681**	**178,061,956**	...	...	**24,793,158**	**24,793,158**	...	...	...	...	**203,256,839**	**202,855,114**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Commissioner of Official Languages												
Complaints and investigations	4,496,000	4,059,732	...	...	...	...	...	...	...	...	4,496,000	4,059,732
Information, research and analysis	2,450,220	2,693,398	...	...	...	...	...	...	...	...	2,450,220	2,693,398
Corporate services	5,637,871	5,814,253	...	...	...	...	...	...	...	...	5,637,871	5,814,253
Total Program—Budgetary	**12,584,091**	**12,567,383**	...	...	...	...	...	...	...	...	**12,584,091**	**12,567,383**
Millennium Bureau of Canada												
Millennium initiatives	9,492,000	8,600,947	...	...	86,276,001	63,137,383	...	...	...	...	95,768,001	71,738,330
Total Program—Budgetary	**9,492,000**	**8,600,947**	...	...	**86,276,001**	**63,137,383**	...	...	...	...	**95,768,001**	**71,738,330**
National Round Table on the Environment and the Economy												
The provision of objective views and information regarding the state of the debate on the environment and the economy	4,527,211	4,379,289	...	...	...	...	...	...	...	...	4,527,211	4,379,289
Total Program—Budgetary	**4,527,211**	**4,379,289**	...	...	...	...	...	...	...	...	**4,527,211**	**4,379,289**
Public Service Staff Relations Board—Budgetary	**6,303,698**	**5,782,000**	...	...	...	...	...	...	...	...	**6,303,698**	**5,782,000**
Security Intelligence Review Committee—Budgetary	**2,085,000**	**1,683,487**	...	**259,616**	...	...	...	...	...	...	**2,085,000**	**1,943,103**
The Leadership Network—Budgetary	**12,322,000**	**9,515,387**	...	**306,743**	...	...	...	...	...	...	**12,322,000**	**9,822,130**
Total Ministry—Budgetary	**378,395,043**	**367,021,317**	**4,138,335**	**8,796,302**	**116,941,159**	**93,112,818**	...	...	...	...	**499,474,537**	**468,930,437**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Privy Council Office				
...	53,000	...	...	53,000	Institute of Intergovernmental Affairs, Queen's University	53,000	...	...	48,000
					Contributions				
					Privy Council Office				
...	500,000	...	...	500,000	International Forum of Federations	500,000	...	...	500,000
...	1,894,000	...	...	1,894,000	Aboriginal self-government negotiations	1,615,000	279,000	...	1,710,981
...	1,000,000	...	...	1,000,000	Consultations with Métis and off-reserve aboriginal groups	1,015,000	(15,000)	...	875,000
...	2,250,000	...	...	2,250,000	Gathering strength: Canada's aboriginal action plan	1,825,937	424,063	...	47,000
...	...	...	...	...	Items not required for the current year	...	...	...	846,600
...	5,644,000	...	...	5,644,000	**Total—Contributions**	4,955,937	688,063	...	3,979,581
...	5,697,000	...	...	5,697,000	**Total Department**	5,008,937	688,063	...	4,027,581
					Canadian Centre for Management Development				
					Contributions				
					Contribute to building a management agenda for the public service of the future				
...	175,000	...	...	175,000	Contribute to building a management agenda for the public service of the future	173,340	1,660	...	175,000
...	175,000	...	...	175,000	**Total Program**	173,340	1,660	...	175,000
					Chief Electoral Officer				
					Other transfer payments				
					Elections				
...	...	24,515,000	278,158	24,793,158	(S) Reimbursement of eligible election expenses to candidates and registered political parties for the November 2000 general election and 2000-2001 by-elections	24,793,158	...	...	274,427
...	...	24,515,000	278,158	24,793,158	**Total Program**	24,793,158	...	...	274,427

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Millennium Bureau of Canada				
					Contributions				
					Millennium initiatives				
...	86,500,000	...	(223,999)	86,276,001	Contributions in support of Millennium activities and projects which celebrate Canada's achievements, diversity and place in the world	63,137,383	23,138,618	...	33,727,201
...	**86,500,000**	...	**(223,999)**	**86,276,001**	**Total Program**	**63,137,383**	**23,138,618**	...	**33,727,201**
...	**92,372,000**	**24,515,000**	**54,159**	**116,941,159**	**Total Ministry**	**93,112,818**	**23,828,341**	...	**38,204,209**

(S) Statutory transfer payment.

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	...	38,520
Total tax revenues	...	38,520
Non-tax revenues—		
Refunds of previous years' expenditures—		
Salaries	14,774	...
Purchase of goods and services	150,086	...
Transfer payments	26,598	...
Sundries	...	277,398
Adjustments to prior year's payables	897,306	569,624
	1,088,764	847,022
Proceeds from the disposal of surplus Crown assets	42,356	8,813
Miscellaneous non-tax revenues—		
Sale of statutory instruments pursuant to the *Statutory Instruments Act*	1,215	1,680
Proceeds from sales	16,613	...
Revenues pursuant to the *Access to Information Act* and *Privacy Act*	3,551	3,350
Sundries	1,072	14,957
	22,451	19,987
Total non-tax revenues	1,153,571	875,822
Total Department	1,153,571	914,342
Canadian Centre for Management Development		
Non-tax revenues—		
Refunds of previous year's expenditures	6,277	25,478
Proceeds from the disposal of surplus Crown assets	6,737	6,527
Sales of goods and services—		
Services of a non-regulatory nature—		
Section 29.1 of the *Financial Administration Act*—		
Course fees and other related revenues	6,176,733	5,392,130
Defered revenues	6,891	...
	6,183,624	5,392,130
Miscellaneous non-tax revenues	3,760	3,359
Total Program	6,200,398	5,427,494

	Current year	Previous year
	$	$
Canadian Intergovernmental Conference Secretariat		
Non-tax revenues—		
Refunds of previous year's expenditures—		
Refunds of previous years' expenditures	659	33,572
Adjustments to prior year's payables	...	515
	659	34,087
Proceeds from the disposal of surplus Crown assets	147	93
Miscellaneous non-tax revenues—		
Provincial government contributions	1,044,400	1,088,887
Miscellaneous	2,018	...
	1,046,418	1,088,887
Total Program	1,047,224	1,123,067
Canadian Transportation Accident Investigation and Safety Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	34,119	23,735
Adjustments to prior year's payables	128,985	68,557
	163,104	92,292
Proceeds from the disposal of surplus Crown assets	4,004	32,194
Miscellaneous non-tax revenues	56,491	7,987
Total Program	223,599	132,473
Chief Electoral Officer		
Tax revenues—		
Goods and services tax	1,622	2,343
Total tax revenues	1,622	2,343
Non-tax revenues—		
Refunds of previous years' expenditures	11,064	...
Sales of goods and services—		
Sales of goods and information products	...	23,148
Proceeds from the disposal of surplus Crown assets	3,407	1,009

Revenues—*Continued*

	Current year	Previous year
	$	$
Miscellaneous non-tax revenues—		
Forfeiture election deposits	27,000	(216)
Miscellaneous	294	2,555
	27,294	2,339
Total non-tax revenues	**41,765**	**26,496**
Total Program	**43,387**	**28,839**
Commissioner of Official Languages		
Non-tax revenues—		
Refunds of previous years' expenditures	11,079	21,591
Proceeds from the disposal of surplus Crown assets	690	4,071
Total Program	**11,769**	**25,662**
Millennium Bureau of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	25,318	...
Adjustments to prior year's payables	155,390	112,317
Total Program	**180,708**	**112,317**
National Round Table on the Environment and the Economy		
Tax revenues—		
Goods and services tax	...	573
Total tax revenues	...	573
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	2,044	...
Adjustments to prior year's payables	12,443	...
	14,487	...
Proceeds from the disposal of surplus Crown assets	8	369
Miscellaneous non-tax revenues—		
Section 29.1 of the *Financial Administration Act*—		
Proceeds from the sale of publications	11,353	18,956
Total non-tax revenues	**25,848**	**19,325**
Total Program	**25,848**	**19,898**

	Current year	Previous year
	$	$
Public Service Staff Relations Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries	8,349	3,264
Proceeds from the disposal of surplus Crown assets	329	719
Miscellaneous non-tax revenues—		
Access to information	2,216	2,813
Total Program	**10,894**	**6,796**
Security Intelligence Review Committee		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Purchase of goods and services	160	1,984
Adjustments to prior year's payables	28,978	...
	29,138	1,984
Miscellaneous non-tax revenues—		
Revenues pursuant to the *Access to Information Act* and *Privacy Act*	10	30
Total Program	**29,148**	**2,014**
The Leadership Network		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Goods and services	13,518	28,071
Adjustments to prior year's payables	135,565	643
	149,083	28,714
Miscellaneous non-tax revenues—		
Revenues pursuant to the *Access to Information Act* and *Privacy Act*	35	20
Sundries	24	485
	59	505
Total Program	**149,142**	**29,219**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Ministry Summary		
Tax revenues—		
Goods and services tax	1,622	41,436
Total tax revenues	1,622	41,436
Non-tax revenues—		
Refunds of previous years' expenditures	1,662,712	1,166,749
Sales of goods and services	6,183,624	5,415,278
Proceeds from the disposal of surplus Crown assets	57,678	53,795
Miscellaneous non-tax revenues	1,170,052	1,144,863
Total non-tax revenues	9,074,066	7,780,685
Total Ministry	**9,075,688**	**7,822,121**

SECTION 20

2000-2001

PUBLIC ACCOUNTS OF CANADA

Public Works and Government Services

Department

Canada Information Office

Canada Mortgage and Housing Corporation

Canada Post Corporation

Royal Canadian Mint

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Department

Government Services Program

Objective

To provide the best value for taxpayers' dollars in common and central services delivered to departments, agencies and other clients with due regard for the important government values of prudence, probity and transparency. By focusing on what the Department does best – providing cost-effective services to Government – PWGSC helps departments focus on what they do best.

Business Line Description

Real property services

Real property services (RPS) business line activities center on two principal functions: real property stewardship and real property services. Using a net-voted appropriation, RPS provides leadership and stewardship as custodian of federal office and common-use facilities as well as various engineering works (e.g., bridges and dams). Related to this activity, RPS provides productive work environments for some 160,000 federal public servants (100 departments and agencies) and manages an inventory of some 6.0 million square meters of space at an annual net appropriation of approximately $1.3 billion. Included in this inventory are national treasures such as the Parliamentary Precinct and heritage assets across Canada.

The RPS business line also provides expert and value-added professional and technical real property services (including architectural and engineering, real estate, and property and facilities management) to other departments and agencies. These services are provided on a fully optional basis and are charged at comparable market-based rates and managed through the RPS Revolving Fund. The services function also encompasses the administration, on behalf of the federal government, of payments-in-lieu of taxes and the Real Property Disposition Revolving fund, which facilitates the disposal of properties surplus to the needs of the Government.

Supply operations service

The Supply component provides common services for acquiring goods and services on behalf of the federal government. It manages the supply process by assisting client departments with requirements definition, undertaking bid solicitation, evaluation and selection, and contract negotiation and administration. It also provides auxiliary services such as market research to identify what products are available from suppliers; product planning; method-of-supply studies; maintenance of statistical data base and reporting capability; policy framework; policy review and promulgation; and the technological infrastructure to support the electronic procurement function. In addition, Supply encompasses responsibility for all procurement-related aspects of Major Crown Projects.

Supply also includes certain specialized activities: marine inspection and technical services; cost analysis support; management of Crown-owned production assets; industrial security and personal security screening services for PWGSC and industry; development and maintenance of consensus standards and conformity assessment services; management of seized property (assets seized as a result of being obtained from the proceeds of crime); central freight, travel management, and household goods removal services; and, transportation advisory services.

The Crown assets distribution (CAD) component provides disposal services for all federal government departments and agencies. Disposal methods include sale, transfer, trade-in, donation, lease, loan and destruction.

Receiver General

The Receiver General business line is responsible for the receipt, transfer, holding, disbursement, reconciliation and monitoring of public money on behalf of the Government of Canada. The business line issues Receiver General payments, redeems and validates these instruments and employment insurance warrants. It maintains the Accounts of Canada and provides interim reports, produces the *Public Accounts of Canada* and maintains the central accounting system. As a derivative of the above activity, the Receiver General provides optional related financial services to departments and agencies.

Public service compensation

Public service compensation administers government payroll and pension processes, including the development and maintenance of computer systems and a national service office infrastructure, in order to allow departments to administer pay and benefits in accordance with the collective agreements and compensation policies established by Treasury Board and for the purpose of the administration of the *Public Service Superannuation Act* (PSSA). It also provides specialized pension services to National Defence and the Royal Canadian Mounted Police (RCMP) for the administration of their plans.

Government Telecommunications and Informatics Services

Government Telecommunications and Informatics Services (GTIS) acts as a key delivery agent of the Government of Canada's Information Management/Information Technology (IM/IT) federated infrastructure, which provides a secure delivery channel for electronic commerce and electronic service delivery government-wide. It also provides optional IM/IT services supporting the program delivery requirements of all federal departments, including PWGSC. GTIS provides leadership in supporting government-wide initiatives to solve fundamental IM/IT issues, development of a secure electronic delivery channel, IM/IT risk management and community renewal. Its services are delivered through partnership arrangements with the private sector and public sector institutions.

GTIS offers the following types of services:

- Strategic Services, focusing on development of government portfolio strategies and key technology partnerships, GOC IM/IT community renewal through The Institute and software sharing within the Government of Canada and with other levels of government through the Software Exchange Service;
- Secure Electronic Commerce and Emerging Technologies Services, focusing on provision of electronic commerce services and deployment of the Federated Infrastructure, which provides a secure electronic channel for government;
- Applications Management Services, focusing on productivity, quality and enhancement of common support applications and information management;
- Network and Computer Services, focusing on end-to-end accountability and optimization of IM/IT network and computer services;
- Telecommunications Services, focusing on brokering telecommunications services from the private sector to meet the needs of small-and medium-sized departments; and
- Management Services, focusing on modernizing management and administrative practices to enhance GTIS efficiency.

Consulting and Audit Canada

Consulting and Audit Canada (CAC) is a special operating agency that provides, on an optional and fee-for-service basis, consulting and audit services to federal government departments and agencies across Canada. Services may also be made available to foreign governments and international organizations. CAC helps clients to provide better service by improving public sector management, operations and administration while meeting the priorities and needs of government. CAC stresses excellence in client service and the sharing of public sector expertise. Consulting and audit services focus on areas of particular relevance to the federal government and evolve with the needs of the public service managers and the priorities of the government. A few examples of CAC's services include program management and review, information technology development and review, financial management and approaches to risk management and comptrollership along with a variety of audit services. More than half of CAC services are delivered through partnering with the private sector via subcontracting, with the remainder delivered by in-house resources.

Translation Bureau

The Translation Bureau was established as a special operating agency in 1995. The Bureau's translation services (official languages and over 100 other languages) to other federal government departments and agencies are optional and are provided on a cost-recovery basis. The Bureau receives vote funding for providing translation and interpretation services to Parliament and for supplying other government departments and agencies with standardized terminology and certain conference interpretation services. The Bureau maintains the mandate to standardize the use of terminology in the federal public service. The provision of these services is essential for the Government to be able to deliver programs and services in both official languages.

Communications coordination services

The Communications coordination services (CCS) business line's services include advertising and public opinion research, media monitoring coordination, value-added communications-procurement services, and Crown copyright administration. As well, there are the Public access services which include: the Canada Gazette, the Depository services program (DSP), Canadian Government publishing, the Government enquiry centre, the Canada site (the Government of Canada primary internet site) and Publiservice.

These services are key to fulfilling the Government of Canada's communications objectives. They fulfill a public policy need and/or they provide shared common services to all government communicators, and serve individual client department (e.g., procurement services) and the broader communications objectives of the Government of Canada (e.g., Government enquiry centre, electronic media monitoring, use of common design for signage and merchandising at collocated departmental booths at fairs and exhibitions, and the Depository services program).

Operational support

Operational support is comprised of two service lines: a suite of support services combined under Information management/Information technology (IM/IT)— Departmental operations and Corporate management.

The Information management/Information technology (IM/IT)—Departmental operations service line includes the provision of information management and information technology (IM/IT) support to PWGSC operations and its business lines.

The Corporate management service line includes providing support to the offices of the Minister and the Deputy Minister, providing corporate services on a national basis related to finance, communications, audit and review, human resources, materiel management, security, contracts claims resolution, corporate policy and planning, portfolio management, corporate secretary function and legal services.

Crown Corporations Program

Objective

To authorize and issue payments to certain Crown corporations pursuant to agreements approved by the Governor in Council.

Business Line Description

Queens Quay West Land Corporation

To function as a realty management and disposal company for the Harbourfront precinct in Toronto and provice an operating subsidy to Harbourfront centre.

Old Port of Montreal Corporation Inc.

To develop and promote the development of the Old Port of Montreal lands by putting into place infrastructure equipment and services.

Canada Information Office

Objective

The Canada Information Office will reinforce among Canadians the sense of belonging to a modern, dynamic country and will emphasize the role of the Government of Canada and the renewal of the federation.

Business Line Description

Canada Information Office

The Canada Information Office:

- makes available accurate information about Canada, its people and its accomplishments and ensures Canadians recognize the role of the Government of Canada, its activities, programs and services in achieving national goals and in serving Canadians;
- assists Canadians who wish to contribute to Canadian identity and to building a better Canada, through partnerships and liaison with groups and individuals.
- provides advice and support to the Chair of the Cabinet Committee on Communications.

Canada Mortgage and Housing Corporation

Objective

To promote housing affordability and choice, ensure access to and competition and efficiency in housing finance, and protect the availability of adequate housing funding at low cost; to plan, research, and provide services and information, in areas of housing finance, affordability and choice, living environments and community planning; to promote and develop the export of Canadian expertise in housing research, services and products, and to support and participate in development and investigation of such expertise outside Canada; and to contribute to the overall well being of the housing sector.

Canada Post Corporation

Objective

The objective of the Corporation is to establish and operate a postal service.

Royal Canadian Mint

Objective

- To produce and arrange for the production and supply of coins of the currency of Canada;
- to produce coins of the currency of countries other than Canada;
- to melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- to make medals, plaques and other things as are incidental to the powers of the Mint.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Government Services Program				
...	1,645,045,000	...	...	1,645,045,000	1	Operating expenditures				
...	...	...	31,869,051	31,869,051		Transfer from : TB Vote 10 (1)				
...	...	...	10,444,000	10,444,000		TB Vote 15 (1)				
...	...	...	(20,482,930)	(20,482,930)		Transfer to Vote 5				
...	1,645,045,000	...	21,830,121	1,666,875,121		Total—Vote 1	1,566,190,018	100,685,103	...	1,518,546,066
...	303,792,000	...	...	303,792,000	5	Capital expenditures				
...	...	8,969,975	...	8,969,975	5a	Transfer of $20,482,930 from Public Works and Government Services Vote 1				
...	...	...	134,842,000	134,842,000		Governor General's special warrants				
...	...	...	20,482,930	20,482,930		Transfer from Vote 1				
...	303,792,000	8,969,975	155,324,930	468,086,905		Total—Vote 5	460,268,384	7,818,521	...	272,806,348
...	51,658	...	(61)	51,597	(S)	Minister of Public Works and Government Services—Salary and motor car allowance	51,597	...	...	50,716
...	59,266,000	...	7,244,000	66,510,000	(S)	Contributions to employee benefit plans	66,510,000	...	...	63,495,000
350,917,110	...	...	...	350,917,110	(S)	Real Property Services Revolving Fund	(1,344,738)(2)	...	352,261,848	47,867
6,956,471	(18,884,000)	...	18,884,000	6,956,471	(S)	Real Property Disposition Revolving Fund	258,709	...	6,697,762	(17,528,968)
184,780,307	563,000	...	(563,000)	184,780,307	(S)	Optional Services Revolving Fund				
...	...	...	2,600,000	2,600,000		Decrease in annual drawdown authority				
...	...	...	(2,600,000)	(2,600,000)		Adjustment to authority used				
184,780,307	563,000	...	(563,000)	184,780,307		Total	3,765,992	...	181,014,315	(1,779,336)
49,738,023	...	...	...	49,738,023	(S)	Government Telecommunications and Informatics Services Revolving Fund	(8,826,762)	...	58,564,785	(2,121,878)
21,092,789	(1,100,000)	...	1,100,000	21,092,789	(S)	Consulting and Audit Canada Revolving Fund				
...	...	...	218,743	218,743		Transfer from TB Vote 5 (1)				
21,092,789	(1,100,000)	...	1,318,743	21,311,532		Total	(3,090,049)	...	24,401,581	(3,462,515)
85,961,256	3,394,000	...	(3,394,000)	85,961,256	(S)	Translation Bureau Revolving Fund				
...	...	...	434,429	434,429		Transfer from TB Vote 5 (1)				
85,961,256	3,394,000	...	(2,959,571)	86,395,685		Total	(7,436,232)	...	93,831,917	(7,204,673)
100,000,000	...	...	...	100,000,000	(S)	Defence Production Revolving Fund	...	...	100,000,000	...
...	...	...	68,771	68,771	(S)	Refunds of amounts credited to revenues in previous years	68,771	...	...	15,587

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
					(S)	Spending of proceeds from the disposal of surplus Crown assets:				
278,603	...	...	...	278,603		Unused proceeds from the previous year				
...	...	...	405,179	405,179		Proceeds received during the year				
278,603	...	...	405,179	683,782		Total	252,751	25,852	405,179	398,546
...	...	...	403,984,957	403,984,957	(S)	Payment of grants to municipalities and other taxing authorities	403,984,957	...	...	393,499,684
...	...	...	(403,073,163)	(403,073,163)	(S)	Recoveries from custodian departments	(403,073,163)	...	...	(390,081,070)
...	...	...	...	...		Appropriations not required for the current year	...	...	...	502
799,724,559	1,992,127,658	8,969,975	202,464,906	3,003,287,098		Total budgetary	2,077,580,235	108,529,476	817,177,387	1,826,681,876
3,467,007	...	...	...	3,467,007	L15b	Imprest funds, accountable advances and recoverable advances. Limit $22,000,000 (Net)	(1,481,409)	...	4,948,416	2,713,442
46,604,657	...	...	...	46,604,657	(S)	(L) *Seized Property Management Act*, 1993 section 12, subsections 1, 2, 3 and 4. Limit $50,000,000 (Net)	(1,574,602)	...	48,179,259	460,702
50,071,664	...	...	...	50,071,664		Total non-budgetary	(3,056,011)	...	53,127,675	3,174,144
						Total Program—				
799,724,559	**1,992,127,658**	**8,969,975**	**202,464,906**	**3,003,287,098**		**Budgetary**	**2,077,580,235**	**108,529,476**	**817,177,387**	**1,826,681,876**
50,071,664	**...**	**...**	**...**	**50,071,664**		**Non-budgetary**	**(3,056,011)**	**...**	**53,127,675**	**3,174,144**
						Crown Corporations Program				
...	3,000,000	...	...	3,000,000	10	Payments to Queens Quay West Land Corporation	3,000,000	...	...	3,000,000
...	...	12,671,000	...	12,671,000	11a	Payments to Old Port of Montreal Corporations Inc. for operating and capital expenditures	12,610,000	61,000	...	24,326,000
...	**3,000,000**	**12,671,000**	**...**	**15,671,000**		**Total Program—Budgetary**	**15,610,000**	**61,000**	**...**	**27,326,000**
						Total Department—				
799,724,559	**1,995,127,658**	**21,640,975**	**202,464,906**	**3,018,958,098**		**Budgetary**	**2,093,190,235**	**108,590,476**	**817,177,387**	**1,854,007,876**
50,071,664	**...**	**...**	**...**	**50,071,664**		**Non-budgetary**	**(3,056,011)**	**...**	**53,127,675**	**3,174,144**
						Canada Information Office				
...	19,558,000	...	...	19,558,000	15	Program expenditures				
...	...	31,682,000	...	31,682,000	15a	Program expenditures				
...	...	...	5,447,430	5,447,430		Governor General's special warrants				
...	...	...	130,000	130,000		Transfer from TB Vote 15 (1)				
...	19,558,000	31,682,000	5,577,430	56,817,430		Total—Vote 15	56,225,978	591,452	...	18,996,252

...	1,090,000	...	127,454	1,217,454	(S)	Contributions to employee benefit plans	1,217,454	...	...	917,000
...	**20,648,000**	**31,682,000**	**5,704,884**	**58,034,884**		**Total Program—Budgetary**	**57,443,432**	**591,452**	...	**19,913,252**
						Canada Mortgage and Housing Corporation				
...	1,893,524,000	...	...	1,893,524,000	20	Operating expenditures				
...	...	12,000,000	...	12,000,000	20a	Operating expenditures				
...	1,893,524,000	12,000,000	...	1,905,524,000		Total—Vote 20	1,905,524,000	...	...	1,927,985,000
...	1,893,524,000	12,000,000	...	1,905,524,000		Total budgetary	1,905,524,000	...	...	1,927,985,000
...	(224,400,000)	...	62,716	(224,337,284)	(S)	(L) Advances under the *National Housing Act* (Gross)	(224,337,284)	...	...	(222,403,248)
						Total Program—				
...	**1,893,524,000**	**12,000,000**	...	**1,905,524,000**		**Budgetary**	**1,905,524,000**	...	...	**1,927,985,000**
...	**(224,400,000)**	...	**62,716**	**(224,337,284)**		**Non-budgetary**	**(224,337,284)**	...	...	**(222,403,248)**
						Canada Post Corporation				
...	257,210,000	...	...	257,210,000	25	Payments to the Canada Post Corporation for special purposes	257,210,000	...	...	22,210,000
500,000,000	...	...	...	500,000,000	(S)	(L) Loans to the Corporation pursuant to the *Canada Post Corporation Act*, sections 28, 29 and 30. Aggregate limit $500,000,000 (Net)	...	...	500,000,000	...
						Total Program—				
...	**257,210,000**	...	...	**257,210,000**		**Budgetary**	**257,210,000**	...	...	**22,210,000**
500,000,000	...	...	...	**500,000,000**		**Non-budgetary**	...	...	**500,000,000**	...
						Royal Canadian Mint				
75,000,000	...	...	...	75,000,000	(S)	(L) Loans to the Mint pursuant to the *Royal Canadian Mint Act*: Subsection 20(1) the aggregate of amounts outstanding at any time shall not exceed $75,000,000, March 11, 1999 (Net)	...	...	75,000,000	...
75,000,000	...	...	...	**75,000,000**		**Total Program—Non-budgetary**	...	...	**75,000,000**	...
						Total Ministry—				
799,724,559	**4,166,509,658**	**65,322,975**	**208,169,790**	**5,239,726,982**		**Budgetary**	**4,313,367,667**	**109,181,928**	**817,177,387**	**3,824,116,128**
625,071,664	**(224,400,000)**	...	**62,716**	**400,734,380**		**Non-budgetary**	**(227,393,295)**	...	**628,127,675**	**(219,229,104)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

(2) This amount represents the net expenditure after a deposit of $15,541,329 to the Consolidated Revenue Fund.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Government Services Program												
Real property services	2,378,218,912	2,195,153,275	468,086,905	460,268,384	2,582,794	2,059,535	939,504,481	1,186,009,721	...	...	1,909,384,130	1,471,471,473
Supply operations service	413,388,463	238,890,752	...	...	...	...	113,202,816	120,728,799	...	...	300,185,647	118,161,953
Receiver General	136,351,385	130,367,318	...	...	...	...	30,056,415	30,056,414	...	...	106,294,970	100,310,904
Public service compensation	59,896,873	64,229,381	...	...	...	...	35,312,271	35,312,271	...	...	24,584,602	28,917,110
Government Telecommunications and Informatics Services	182,278,212	116,269,318	...	...	...	...	132,540,000	125,096,080	...	...	49,738,212	(8,826,762)
Consulting and Audit Canada	93,458,783	110,054,026	...	...	...	...	72,147,000	113,144,075	...	...	21,311,783	(3,090,049)
Translation Bureau	248,920,592	190,954,487	...	...	...	...	118,897,000	156,885,816	...	...	130,023,592	34,068,671
Communications coordination services	99,036,806	93,562,645	...	...	...	...	17,590,831	16,225,389	...	...	81,445,975	77,337,256
Operational support	399,940,720	378,852,213	...	...	...	...	119,622,533	119,622,534	...	...	280,318,187	259,229,679
Defence Production Revolving Fund	100,000,000	...	...	...	...	...	...	...	...	...	100,000,000	...
Extend purpose of Finance Vote L29g	...	...	...	...	...	...	...	...	3,467,007	(1,481,409)	3,467,007	(1,481,409)
Seized property management	...	...	...	...	...	...	...	...	46,604,657	(1,574,602)	46,604,657	(1,574,602)
Sub-total—												
Budgetary	4,111,490,746	3,518,333,415	468,086,905	460,268,384	2,582,794	2,059,535	1,578,873,347	1,903,081,099	...	...	3,003,287,098	2,077,580,235
Non-budgetary	...	...	...	...	...	...	...	...	50,071,664	(3,056,011)	50,071,664	(3,056,011)
Revenues netted against expenditures	(1,578,873,347)	(1,903,081,099)	...	...	...	...	(1,578,873,347)	(1,903,081,099)	...	...	...	...
Total Program—												
Budgetary	**2,532,617,399**	**1,615,252,316**	**468,086,905**	**460,268,384**	**2,582,794**	**2,059,535**	...	...	...	...	**3,003,287,098**	**2,077,580,235**
Non-budgetary	...	...	...	...	...	...	...	...	**50,071,664**	**(3,056,011)**	**50,071,664**	**(3,056,011)**
Crown Corporations Program												
Queens Quay West Land Corporation	3,000,000	3,000,000	...	...	...	...	...	...	...	...	3,000,000	3,000,000
Old Port of Montreal Corporation Inc.	12,671,000	12,610,000	...	...	...	...	...	...	...	...	12,671,000	12,610,000
Total Program—Budgetary	**15,671,000**	**15,610,000**	...	...	...	...	...	...	...	...	**15,671,000**	**15,610,000**
Total Department—												
Budgetary	**2,548,288,399**	**1,630,862,316**	**468,086,905**	**460,268,384**	**2,582,794**	**2,059,535**	...	...	...	...	**3,018,958,098**	**2,093,190,235**
Non-budgetary	...	...	...	...	...	...	...	...	**50,071,664**	**(3,056,011)**	**50,071,664**	**(3,056,011)**
Canada Information Office—												
Budgetary	**55,190,220**	**55,102,050**	...	...	**2,844,664**	**2,341,382**	...	...	...	...	**58,034,884**	**57,443,432**

Canada Mortgage and Housing Corporation—												
Budgetary	1,905,524,000	1,905,524,000	...	...	...	...	...	...	...	...	1,905,524,000	1,905,524,000
Non-budgetary	...	...	...	...	...	...	...	...	(224,337,284)	(224,337,284)	(224,337,284)	(224,337,284)
Canada Post Corporation—												
Budgetary	257,210,000	257,210,000	...	...	...	...	...	...	...	...	257,210,000	257,210,000
Non-budgetary	...	...	...	...	...	...	...	...	500,000,000	...	500,000,000	...
Royal Canadian Mint—												
Non-budgetary	...	...	...	...	...	...	...	...	75,000,000	...	75,000,000	...
Total Ministry—												
Budgetary	4,766,212,619	3,848,698,366	468,086,905	460,268,384	5,427,458	4,400,917	...	...	...	...	5,239,726,982	4,313,367,667
Non-budgetary	...	...	...	...	...	...	...	...	400,734,380	(227,393,295)	400,734,380	(227,393,295)

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Government Services Program				
					Grants				
					Real property services				
...	412,000,000	...	(8,015,043)	403,984,957	(S) Payment of grants to municipalities and other taxing authorities	403,984,957	...	...	393,499,684
...	(412,000,000)	...	8,926,837	(403,073,163)	(S) Recoveries from custodian departments	(403,073,163)	...	...	(390,081,070)
...	159,115	...	(115)	159,000	Grant in kind to the Royal Society of Canada	159,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	5,738,058
...	**159,115**	...	**911,679**	**1,070,794**	**Total—Grants**	**1,070,794**	...	...	**9,156,672**
					Contributions				
					Real property services				
...	12,000	...	...	12,000	Canadian Standards Association	12,000	...	...	12,000
...	1,525,000	...	(25,000)	1,500,000	Contributions to the Hudson Bay Port Company	976,741	523,259	...	2,220,773
...	...	...	...	...	Items not required for the current year	...	...	...	1,719,275
...	**1,537,000**	...	**(25,000)**	**1,512,000**	**Total—Contributions**	**988,741**	**523,259**	...	**3,952,048**
...	**1,696,115**	...	**886,679**	**2,582,794**	**Total Department**	**2,059,535**	**523,259**	...	**13,108,720**
					Canada Information Office				
					Grants				
...	**2,000,000**	...	**(775,700)**	**1,224,300**	Grants in support of activities and projects to increase the understanding and appreciation of Canadian identity and to develop social awareness	**1,224,300**	...	...	...
					Contributions				
...	**2,900,000**	...	**(1,279,636)**	**1,620,364**	Contributions in support of activities and projects to increase the understanding and appreciation of Canadian identity and to develop social awareness	**1,117,082**	**503,282**	...	**2,301,500**
...	**4,900,000**	...	**(2,055,336)**	**2,844,664**	**Total Program**	**2,341,382**	**503,282**	...	**2,301,500**
...	**6,596,115**	...	**(1,168,657)**	**5,427,458**	**Total Ministry**	**4,400,917**	**1,026,541**	...	**15,410,220**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Government Services Program			
Budgetary (respendable revenues)			
Real property services	939,504,481	1,186,009,721	2,362,298,262
Supply operations service	113,202,816	120,728,799	102,980,441
Receiver General	30,056,415	30,056,414	21,971,331
Public service compensation	35,312,271	35,312,271	3,746,099
Government Telecommunications and Informatics Services	132,540,000	125,096,080	144,439,409
Consulting and Audit Canada	72,147,000	113,144,075	113,411,400
Translation Bureau	118,897,000	156,885,816	144,713,300
Communications coordination services	17,590,831	16,225,389	21,941,607
Operational support	119,622,533	119,622,534	116,242,282
Total budgetary	1,578,873,347	1,903,081,099	3,031,744,131
Non-budgetary (respendable receipts)			
Imprest fund recovery	...	(1,481,409)	622,299
Seized property recovery	...	19,948,916	19,713,280
Total non-budgetary	...	18,467,507	20,335,579
Total Department—			
Budgetary	**1,578,873,347**	**1,903,081,099**	**3,031,744,131**
Non-budgetary	**...**	**18,467,507**	**20,335,579**
Canada Post Corporation			
Non-budgetary (respendable receipts)			
Loan repayments	500,000,000	...	...
Total Program—Non-budgetary	**500,000,000**	**...**	**...**
Royal Canadian Mint			
Non-budgetary (respendable receipts)			
Loan repayments	75,000,000	...	...
Total Program—Non-budgetary	**75,000,000**	**...**	**...**
Total Ministry—			
Budgetary	**1,578,873,347**	**1,903,081,099**	**3,031,744,131**
Non-budgetary	**575,000,000**	**18,467,507**	**20,335,579**

Revenues

	Current year	Previous year
	$	$
Department		
Government Services Program		
Tax revenues—		
Goods and services tax	...	4,658,568
Total tax revenues	...	**4,658,568**
Non-tax revenues—		
Return on investments—(1)		
Loans, investments and advances—		
Canada Lands Company Limited—Dividends	(191,000)	26,677,000
Canada Post Corporation—		
Interest	...	12,600,000
Dividends	18,900,000	...
	18,709,000	39,277,000
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	10,062,610	5,631,202
Adjustments to prior year's payables	24,176,731	19,098,662
	34,239,341	24,729,864
Sales of goods and services—		
Services of a non-regulatory nature—		
Earnings from dry docks	5,071,712	3,581,999
Rentals, licences and permits	10,583,244	...
	15,654,956	*3,581,999*
Services of a regulatory nature	*2,517,148*	...
Lease and use of public property	*4,911,175*	...
Sales of goods and information products—		
Sales of goods and information products	(11,996,923)	10,622
Sales of real estate	15,541,329	11,192
	3,544,406	*21,814*
	26,627,685	3,603,813
Proceeds from the disposal of surplus Crown assets	405,179	278,603
Miscellaneous non-tax revenues—		
Conscience money	5,196	4,126
Donations to the Crown	108,703	280,931
Seized property	10,228,829	17,540,540
Management and operational services sector—		
Consolidated Revenue Fund revenues	1,274,012	17,057,991

Revenues—*Concluded*

	Current year	Previous year
	$	$
Miscellaneous	27,685,512	285,018
	39,302,252	35,168,606
Total non-tax revenues	**119,283,457**	**103,057,886**
Total Department	**119,283,457**	**107,716,454**
Canada Information Office		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	5,331	47,151
Miscellaneous non-tax revenues	1,379	173
Total Program	**6,710**	**47,324**
Canada Mortgage and Housing Corporation		
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Canada Mortgage and Housing Corporation	543,728,942	562,348,895
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	20,250,369	...
Urban renewal recoveries	154,858	108,018
	20,405,227	108,018
Miscellaneous non-tax revenues—		
Net profits under *National Housing Act*	27,600,000	58,743,324
Other third party recoveries	15,012,484	11,077,132
	42,612,484	69,820,456
Total Program	**606,746,653**	**632,277,369**

	Current year	Previous year
	$	$
Ministry Summary		
Tax revenues—		
Goods and services tax	...	4,658,568
Total tax revenues	...	4,658,568
Non-tax revenues—		
Return on investments	562,437,942	601,625,895
Refunds of previous years' expenditures	54,649,899	24,885,033
Sales of goods and services	26,627,685	3,603,813
Proceeds from the disposal of surplus Crown assets	405,179	278,603
Miscellaneous non-tax revenues	81,916,115	104,989,235
Total non-tax revenues	726,036,820	735,382,579
Total Ministry	**726,036,820**	**740,041,147**

[1] Interest unless otherwise indicated.

SECTION 21

2000-2001

PUBLIC ACCOUNTS OF CANADA

Solicitor General

Department

Canadian Security Intelligence Service

Correctional Service

National Parole Board

Office of the Correctional Investigator

Royal Canadian Mounted Police

Royal Canadian Mounted Police External Review Committee

Royal Canadian Mounted Police Public Complaints Commission

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Department

Objective

To provide overall policy direction to the programs of the Ministry, and to perform review functions related to ministry agencies.

Business Line Description

Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership

The Department develops, provides and coordinates timely, responsive, integrated and comprehensive policy advice to the Minister in support of his responsibilities to: (a) give direction to, and answer in Parliament for, the ministry agencies; (b) enhance policy cohesion and coordination within the portfolio; and (c) exercise national policy leadership in policing and law enforcement, national security and corrections and conditional release.

First Nations policing program

The implementation of the First Nations policing policy provides practical ways to improve the administration of justice for First Nations through the establishment and maintenance of policing services that are professional, effective, and responsive to the particular needs of First Nations and Inuit communities.

The aboriginal policing directorate is responsible for the implementation, maintenance and development of the First Nations policing program within the framework of the First Nations policing policy.

Office of the Inspector General, CSIS

The Office of the Inspector General of CSIS is established by the *Canadian Security Intelligence Act*. The Inspector General has right of access to CSIS information and serves as the Solicitor General's internal auditor for CSIS operational activities. The Office of the Inspector General regularly monitors the service's compliance with its operational policies; reviews CSIS operational activities for compliance with law, other authorities, controls and standards governing the performance of these operational activities; and provides classified reports in support of the Inspector General's advice and a statutorily required certificate to the Minister regarding these matters. Special reviews may also be conducted at the direction of the Minister, Security Intelligence Review Committee (SIRC), or on the Inspector General's own initiative.

Executive services and corporate support

This business line is composed of the executive services division, communications group, corporate services directorate and the legal services unit.

Canadian Security Intelligence Service

Objective

To provide security intelligence to the Government of Canada.

Business Line Description

Canadian Security Intelligence Service

Collects, analyses and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada, reports to and advises the Government of Canada in relation to these threats, and provides security assessments.

Correctional Service

Objective

To contribute, as part of the criminal justice system and respecting the rule of law, to the protection of society by actively encouraging and assisting offenders to become law-abiding citizens, while exercising reasonable, safe, secure and humane control.

Business Line Description

Care

Provision of services related to the needs of the offender population including the provision of physical and mental health care as well as food, clothing and institutional services to offenders.

Custody

Provision of services relating to the supervision, control and sentence administration of offenders as well as the construction and maintenance of facilities to house offenders.

Reintegration

Provision of a range of services and programs both in the institutions and community settings designed to promote the reintegration of offenders, including case management, psychological and chaplaincy services, residential services, academic and vocational training, employment and occupational development, living skills, substance abuse and other personal development programs and other programs designed to address specific cultural, social, spiritual and other personal needs.

Corporate services

Provision of corporate services such as strategic planning, corporate policy, research, communications, program evaluation, audit, legal services and executive services as well as management services of personnel, finance and administration to ensure that allocated resources are properly utilized, support management decision making, enhanced managerial accountability and operational control.

National Parole Board

Objective

The National Parole Board's prime objective, is to contribute to the long term protection of society. The Board, in carrying out its responsibilities will: continue to make decisions of the highest quality with all decisions based on the ultimate protection of society; be sensitive to the needs of offenders, victims and their families; strengthen relationships with partner groups; recognize that offenders can and do change; employ the least restrictive determination in release decisions consistent with the protection of society; and operate in a manner that is professional, open, accountable, and fiscally responsible. An environment of trust, respect, openness and sharing of information is supported and encouraged by management and staff of the Board.

Business Line Description

Conditional release

Conditional release includes reviewing cases of offenders and making quality conditional release decisions; providing support for decision-making; providing in-depth training focused on risk assessment to assist Board members in the decision-making process; developing and interpreting conditional release policy; coordinating program delivery througthout the National Parole Board (NPB) and with the Correctional Service of Canada (CSC) and other key partners; providing information to victims and interested parties within the community; and disseminating information related to conditional release to the public; and carrying out evaluations and measuring performance.

Clemency and pardons

Clemency and pardons involves the review of applications and the rendering of pardon decisions or the issuance of pardons, and clemency recommendations; providing information and support for decision-making; providing training to promote professionalism in decision-making; developing and interpreting pardons and clemency policy; coordinating program delivery within NPB, the RCMP and other key partners; and providing public information related to pardons and clemency.

Corporate management

Corporate management provides support to the Board's main business lines (conditional release, and clemency and pardons). It includes: development of the planning and accountability framework; and a range of corporate services in the areas of finance, human resources, administration, security, and information technology.

Office of the Correctional Investigator

Objective

To act as an ombudsman on behalf of offenders by thoroughly and objectively reviewing a wide spectrum of administrative actions and presenting findings and recommendations to an equally broad spectrum of decision makers, inclusive of Parliament.

Business Line Description

The Office of the Correctional Investigator has one business line which, as detailed in section 167 of the *Corrections and Conditional Release Act*, is to conduct investigations into the problems of offenders related to decisions, recommendations and or omissions of the Commissioner of Corrections or any person under the control and management of, or performing service for or on behalf of the Commissioner of Corrections that affect offenders either individually or as a group.

Royal Canadian Mounted Police

Objective

To enforce laws, prevent crime and maintain peace, order and security.

Business Line Description

Federal policing services

Federal policing services provides policing, law enforcement, investigative, technical and protective services to the federal government to assist in the protection of public health and safety, the environment, trade and commerce, revenue collection, national security, foreign missions and state officials.

Contract policing services

Contract policing services ensures safe homes and safe communities by providing police services to diverse communities in eight provinces (with the exception of Quebec and Ontario) and three territories through cost-shared policing service agreements with federal, provincial, territorial, municipal, and aboriginal governments.

National police services

National police services provides specialized technical services to the law enforcement community and improves law enforcement investigative tools and the nature, scope and quality of shared law enforcement information which is used by the Canadian policing community, federal departments, law and regulatory community, federal departments, law and regulatory enforcement agencies, and selected foreign police organizations, including Interpol. These services are used by the RCMP's federal and contract policing business lines and, to a limited extent, Peacekeeping services business line.

RCMP specialized technical services provided to the law enforcement community include forensic laboratory (e.g., DNA analysis), identification (e.g., fingerprints), computerized police information (e.g., criminal records, communications), intelligence (e.g., organized crime), and advanced training services to the Canadian and international police community and some departmental law enforcement agencies.

Internal services

Internal services supports the internal management of the organization.

Peacekeeping services

Peacekeeping services manages the effective and timely participation of Canadian civilian police in international peacekeeping activities. These services are provided in accordance with Canada's foreign policy requirements and are undertaken on a full cost recovery basis with other governmental agencies such as the Canadian International Development Agency (CIDA) and the Department of Foreign Affairs and International Trade (DFAIT).

Royal Canadian Mounted Police External Review Committee

Objective

To provide external review of appeals of formal discipline, appeals of discharge or demotion, and certain types of grievances referred to it by the Royal Canadian Mounted Police.

Business Line Description

Case review

The Royal Canadian Mounted Police External Review Committee, which reports annually to Parliament, is a neutral third party providing an independent and impartial review of cases referred to it by the RCMP. The Committee may institute hearings, summon witnesses, administer oaths and receive and accept such evidence or other information as the Committee sees fit. The findings and recommendations of the Chairperson, or Committee, are sent to the parties and the RCMP Commissioner.

Royal Canadian Mounted Police Public Complaints Commission

Objective

To provide the public with an opportunity to make complaints regarding the conduct of members of the RCMP in the performance of their duties, and to have the RCMP disposition of those complaints reviewed by an external body in an independent and impartial manner.

Business Line Description

Receipt and review of public complaints

The RCMP Public Complaints Commission is an impartial and independent government institution. It receives complaints from the public and transfers them to the RCMP for investigation. It can also review the RCMP disposition if the complainant is not satisfied with that disposition. The Commission may conduct investigations, hold public hearings, summon witnesses, administer oaths, accept such evidence as the Commission sees fit and make findings and recommendations to the Commissioner of the RCMP and the Solicitor General of Canada. The Commission Chair may initiate complaints. The Chair must also submit an annual report to the Solicitor General setting out a summary of the activities of the Commission during the year and recommendations for tabling before each House of Parliament.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	19,636,000	...	...	19,636,000	1	Operating expenditures				
...	...	622,000	...	622,000	1a	Transfer of $14,650,000 from Solicitor General Vote 5				
...	...	...	4,179,595	4,179,595		Governor General's special warrants				
...	...	...	14,650,000	14,650,000		Transfer from: Vote 5				
...	...	...	70,000	70,000		TB Vote 10 (1)				
...	...	...	328,000	328,000		TB Vote 15 (1)				
...	19,636,000	622,000	19,227,595	39,485,595		Total—Vote 1	36,397,562	3,088,033	...	35,306,391
...	60,558,200	...	...	60,558,200	5	Grants and contributions				
...	...	...	(14,650,000)	(14,650,000)		Transfer to Vote 1				
...	60,558,200	...	(14,650,000)	45,908,200		Total—Vote 5	45,041,939	866,261	...	44,678,203
...	51,658	...	(61)	51,597	(S)	Solicitor General—Salary and motor car allowance	51,597	...	...	50,716
...	2,501,000	...	306,000	2,807,000	(S)	Contributions to employee benefit plans	2,807,000	...	...	2,790,000
...	...	...	4,649	4,649	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,649	...	...	3,279
...	**82,746,858**	**622,000**	**4,888,183**	**88,257,041**		**Total Department—Budgetary**	**84,302,747**	**3,954,294**	**...**	**82,828,589**
						Canadian Security Intelligence Service				
...	170,361,000	...	...	170,361,000	10	Program expenditures				
...	...	2,559,000	...	2,559,000	10a	Program expenditures				
...	...	...	17,480,544	17,480,544		Governor General's special warrants				
...	...	...	1,798,000	1,798,000		Transfer from: TB Vote 5 (1)				
...	...	...	60,000	60,000		TB Vote 10 (1)				
...	...	...	4,787,000	4,787,000		TB Vote 15 (1)				
...	170,361,000	2,559,000	24,125,544	197,045,544		Total—Vote 10	196,236,683	808,861	...	178,203,150
4,635	...	...	410,931	415,566	(S)	Spending of proceeds from the disposal of surplus Crown assets	410,680	...	4,886	30,014
...	...	...	41,152	41,152	(S)	Court awards	41,152	...	...	...
4,635	**170,361,000**	**2,559,000**	**24,577,627**	**197,502,262**		**Total Program—Budgetary**	**196,688,515**	**808,861**	**4,886**	**178,233,164**

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Correctional Service				
...	1,041,114,000	...	...	1,041,114,000	15	Penitentiary Service and National Parole Service—Operating expenditures				
...	...	10,333,000	...	10,333,000	15a	Transfer of $19,149,000 from Solicitor General Vote 20				
...	...	...	38,321,550	38,321,550		Governor General's special warrants				
...	...	...	19,149,000	19,149,000		Transfer from: Vote 20				
...	...	...	5,000,000	5,000,000		TB Vote 5 (1)				
...	...	...	323,200	323,200		TB Vote 10 (1)				
...	...	...	7,693,000	7,693,000		TB Vote 15 (1)				
...	1,041,114,000	10,333,000	70,486,750	1,121,933,750		Total—Vote 15	1,096,443,713	25,490,037	...	1,106,524,973
...	152,200,000	...	...	152,200,000	20	Penitentiary Service and National Parole Service—Capital expenditures				
...	...	...	(19,149,000)	(19,149,000)		Transfer to Vote 15				
...	152,200,000	...	(19,149,000)	133,051,000		Total—Vote 20	114,597,802	18,453,198	...	111,291,365
...	201,000	...	(201,000)	...	(S)	Pensions and other employee benefits	...	...	...	...
...	127,400,000	...	15,572,000	142,972,000	(S)	Contributions to employee benefit plans	142,972,000	...	...	138,300,000
7,829,647	(480,000)	...	480,000	7,829,647	(S)	CORCAN Revolving Fund	(16,714,265)	...	24,543,912	5,409,366
88,905	...	...	604,807	693,712	(S)	Spending of proceeds from the disposal of surplus Crown assets	385,218	13,294	295,200	387,834
...	...	...	10,164	10,164	(S)	Forgiveness of loans	10,164	...	...	10,963
...	...	...	19,651	19,651	(S)	Refunds of amounts credited to revenues in previous years	19,651	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	204,914
7,918,552	1,320,435,000	10,333,000	67,823,372	1,406,509,924		Total budgetary	1,337,714,283	43,956,529	24,839,112	1,362,129,415
27,736	...	...	...	27,736	L14b	Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account. *Appropriation Act No. 3, 1982-83*. Limit $50,000 (Net)	15,549	...	12,187	(519)
						Total Program—				
7,918,552	1,320,435,000	10,333,000	67,823,372	1,406,509,924		**Budgetary**	1,337,714,283	43,956,529	24,839,112	1,362,129,415
27,736	...	...	...	27,736		**Non-budgetary**	15,549	...	12,187	(519)

						National Parole Board				
...	21,840,000	...	...	21,840,000	25	Program expenditures				
...	...	773,000	...	773,000	25a	Program expenditures				
...	...	...	4,224,685	4,224,685		Governor General's special warrants				
...	...	...	30,000	30,000		Transfer from: TB Vote 10 (1)				
...	...	...	552,000	552,000		TB Vote 15 (1)				
...	21,840,000	773,000	4,806,685	27,419,685		Total—Vote 25	27,083,661	336,024	...	24,386,468
...	3,434,000	...	420,000	3,854,000	(S)	Contributions to employee benefit plans	3,854,000	...	...	3,912,000
...	...	...	250	250	(S)	Refunds of amounts credited to revenues in previous years	250	...	...	300
...	...	...	9,725	9,725	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	9,725	...
...	**25,274,000**	**773,000**	**5,236,660**	**31,283,660**		**Total Program—Budgetary**	**30,937,911**	**336,024**	**9,725**	**28,298,768**
						Office of the Correctional Investigator				
...	1,568,000	...	...	1,568,000	30	Program expenditures				
...	...	100,000	...	100,000	30a	Program expenditures				
...	...	...	260,200	260,200		Governor General's special warrants				
...	...	...	19,000	19,000		Transfer from TB Vote 15 (1)				
...	1,568,000	100,000	279,200	1,947,200		Total—Vote 30	1,875,231	71,969	...	1,776,492
...	195,000	...	...	195,000	(S)	Contributions to employee benefit plans	195,000	...	...	231,000
...	**1,763,000**	**100,000**	**279,200**	**2,142,200**		**Total Program—Budgetary**	**2,070,231**	**71,969**	...	**2,007,492**
						Royal Canadian Mounted Police				
...	1,012,559,880	...	...	1,012,559,880	35	Law enforcement—Operating expenditures				
...	...	45,991,370	...	45,991,370	35a	Transfer of $21,248,000 from Solicitor General Vote 40				
...	...	...	21,248,000	21,248,000		Transfer from: Vote 40				
...	...	...	1,760,000	1,760,000		TB Vote 10 (1)				
...	...	...	8,209,000	8,209,000		TB Vote 15 (1)				
...	1,012,559,880	45,991,370	31,217,000	1,089,768,250		Total—Vote 35	1,068,098,719	21,669,531	...	952,621,002
...	150,740,000	...	...	150,740,000	40	Law enforcement—Capital expenditures				
...	...	...	(21,248,000)	(21,248,000)		Transfer to Vote 35				
...	150,740,000	...	(21,248,000)	129,492,000		Total—Vote 40	124,830,190	4,661,810	...	119,450,798
...	245,236,100	...	6,353,422	251,589,522	(S)	Pensions and other employee benefits—Members of the Force	251,589,522	...	...	241,994,019
...	23,369,900	...	2,856,000	26,225,900	(S)	Contributions to employee benefit plans	26,225,900	...	...	25,964,514
2,261,660	...	...	6,944,284	9,205,944	(S)	Spending of proceeds from the disposal of surplus Crown assets	6,558,401	...	2,647,543	5,865,723
2,261,660	**1,431,905,880**	**45,991,370**	**26,122,706**	**1,506,281,616**		**Total Program—Budgetary**	**1,477,302,732**	**26,331,341**	**2,647,543**	**1,345,896,056**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Royal Canadian Mounted Police External Review Committee				
...	750,000	...	...	750,000	45	Program expenditures				
...	...	...	18,000	18,000		Transfer from TB Vote 15 [(1)]				
...	750,000	...	18,000	768,000		Total—Vote 45	530,532	237,468	...	599,359
...	61,000	...	...	61,000	(S)	Contributions to employee benefit plans	61,000	...	...	60,000
...	**811,000**	...	**18,000**	**829,000**		**Total Program—Budgetary**	**591,532**	**237,468**	...	**659,359**
						Royal Canadian Mounted Police Public Complaints Commission				
...	3,758,000	...	...	3,758,000	50	Program expenditures				
...	...	88,000	...	88,000	50a	Program expenditures				
...	...	...	1,199,000	1,199,000		Governor General's special warrants				
...	...	...	39,000	39,000		Transfer from TB Vote 15 [(1)]				
...	3,758,000	88,000	1,238,000	5,084,000		Total—Vote 50	4,844,315	239,685	...	7,303,328
...	361,000	...	44,000	405,000	(S)	Contributions to employee benefit plans	405,000	...	...	413,000
...	**4,119,000**	**88,000**	**1,282,000**	**5,489,000**		**Total Program—Budgetary**	**5,249,315**	**239,685**	...	**7,716,328**
						Total Ministry—				
10,184,847	**3,037,415,738**	**60,466,370**	**130,227,748**	**3,238,294,703**		**Budgetary**	**3,134,857,266**	**75,936,171**	**27,501,266**	**3,0[illegible]7,769,171**
27,736	...	...	...	**27,736**		**Non-budgetary**	**15,549**	...	**12,187**	**(519)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government wide-initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership	9,042,874	7,671,905	548,461	548,461	3,408,200	2,986,999	...	...	...	...	12,999,535	11,207,365
First Nations policing program	17,822,029	17,393,317	84,559	84,559	42,500,000	42,054,940	...	...	...	...	60,406,588	59,532,816
Office of the Inspector General, CSIS	751,422	725,028	5,978	5,978	...	...	...	...	...	...	757,400	731,006
Executive services and corporate support	13,479,798	12,217,840	613,720	613,720	...	...	...	...	...	...	14,093,518	12,831,560
Total Department—Budgetary	**41,096,123**	**38,008,090**	**1,252,718**	**1,252,718**	**45,908,200**	**45,041,939**	...	...	...	...	**88,257,041**	**84,302,747**
Canadian Security Intelligence Service—												
Budgetary	**197,502,262**	**196,688,515**	...	...	...	...	...	...	...	...	**197,502,262**	**196,688,515**
Correctional Service												
Care	180,225,000	177,848,171	445,000	388,855	186,376	186,376	...	...	...	...	180,856,376	178,423,402
Custody	473,562,095	465,414,801	113,521,890	95,118,149	1,784,110	1,784,110	...	...	...	...	588,868,095	562,317,060
Reintegration—												
Budgetary	432,420,362	425,986,121	16,900,000	16,915,743	3,385,287	3,355,383	...	...	...	...	452,705,649	446,257,247
Non-budgetary	...	...	...	...	...	...	...	...	27,736	15,549	27,736	15,549
Corporate services	174,942,011	166,101,843	400,000	390,945	908,146	938,050	...	...	...	...	176,250,157	167,430,838
CORCAN	92,184,647	73,211,696	2,110,000	1,366,972	...	...	86,465,000	91,292,932	...	...	7,829,647	(16,714,264)
Sub-total—												
Budgetary	1,353,334,115	1,308,562,632	133,376,890	114,180,664	6,263,919	6,263,919	86,465,000	91,292,932	...	...	1,406,509,924	1,337,714,283
Non-budgetary	...	...	...	...	...	...	...	...	27,736	15,549	27,736	15,549
Revenues netted against expenditures	(86,465,000)	(91,292,932)	...	...	...	...	(86,465,000)	(91,292,932)	...	...	...	...
Total Program—												
Budgetary	**1,266,869,115**	**1,217,269,700**	**133,376,890**	**114,180,664**	**6,263,919**	**6,263,919**	...	...	...	...	**1,406,509,924**	**1,337,714,283**
Non-budgetary	...	...	...	...	...	...	...	...	**27,736**	**15,549**	**27,736**	**15,549**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
National Parole Board												
Conditional release	24,420,485	23,279,558	...	...	35,000	16,800	...	...	...	...	24,455,485	23,296,358
Clemency and pardons	2,047,150	2,539,739	...	...	...	...	...	...	...	...	2,047,150	2,539,739
Corporate management	4,781,025	5,101,814	...	...	...	...	...	...	...	...	4,781,025	5,101,814
Total Program—Budgetary	**31,248,660**	**30,921,111**	...	...	**35,000**	**16,800**	...	...	...	...	**31,283,660**	**30,937,911**
Office of the Correctional Investigator—Budgetary	**2,025,962**	**1,953,993**	**116,238**	**116,238**	...	...	...	...	...	...	**2,142,200**	**2,070,231**
Royal Canadian Mounted Police												
Federal policing services	610,090,958	583,517,177	28,123,000	29,648,033	...	...	2,668,000	...	...	...	635,545,958	613,165,210
Contract policing services	1,191,739,821	1,153,263,712	65,635,000	63,224,789	...	...	876,525,000	842,413,626	...	...	380,849,821	374,074,875
National police services	225,631,883	218,920,497	25,289,000	11,277,100	386,080	288,408	6,961,000	6,181,254	...	...	244,345,963	224,304,751
Internal services	202,559,442	211,907,575	10,445,000	20,680,274	32,535,432	32,445,362	...	...	...	...	245,539,874	265,033,211
Peacekeeping services	...	724,691	...	...	...	...	...	...	...	...	...	724,691
Sub-total	2,230,022,104	2,168,333,652	129,492,000	124,830,196	32,921,512	32,733,770	886,154,000	848,594,880	...	...	1,506,281,616	1,477,302,738
Revenues netted against expenditures	(886,154,000)	(848,594,880)	...	...	...	...	(886,154,000)	(848,594,880)	...	...	...	...
Total Program—Budgetary	**1,343,868,104**	**1,319,738,772**	**129,492,000**	**124,830,196**	**32,921,512**	**32,733,770**	...	...	...	...	**1,506,281,616**	**1,477,302,738**
Royal Canadian Mounted Police External Review Committee												
Case review	784,396	546,928	44,604	44,604	...	...	...	...	...	...	829,000	591,532
Total Program—Budgetary	**784,396**	**546,928**	**44,604**	**44,604**	...	...	...	...	...	...	**829,000**	**591,532**
Royal Canadian Mounted Police Public Complaints Commission												
Receipt and review of public complaints	5,360,717	5,121,032	128,283	128,283	...	...	...	...	...	...	5,489,000	5,249,315
Total Program—Budgetary	**5,360,717**	**5,121,032**	**128,283**	**128,283**	...	...	...	...	...	...	**5,489,000**	**5,249,315**
Total Ministry—												
Budgetary	**2,888,755,339**	**2,810,248,141**	**264,410,733**	**240,552,703**	**85,128,631**	**84,056,428**	...	...	...	...	**3,238,294,703**	**3,134,857,272**
Non-budgetary	...	...	...	...	...	...	...	...	**27,736**	**15,549**	**27,736**	**15,549**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership				
...	509,795	...	...	509,795	John Howard Society	509,795	...	...	509,795
...	451,807	...	...	451,807	Canadian Association of Elizabeth Fry Societies	451,807	...	...	451,807
...	834,542	...	...	834,542	Other national voluntary organizations active in the criminal justice sector	834,542	...	...	834,542
...	**1,796,144**	...	...	**1,796,144**	**Total—Grants**	**1,796,144**	...	...	**1,796,144**
					Contributions				
					Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership				
...	1,162,056	...	450,000	1,612,056	Payments to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General	1,190,855	421,201	...	1,018,454
					First Nations policing program				
...	57,600,000	...	(15,100,000)	42,500,000	Payments to the provinces, territories, municipalities, Indian band councils and recognized authorities representing Indians on-reserve, Indian communities on Crown land and Inuit communities for the First Nations policing program	42,054,940	445,060	...	41,863,605
...	**58,762,056**	...	**(14,650,000)**	**44,112,056**	**Total—Contributions**	**43,245,795**	**866,261**	...	**42,882,059**
					Departmental Summary by Business Line				
...	2,958,200	...	450,000	3,408,200	Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership	2,986,999	421,201	...	2,814,598
...	57,600,000	...	(15,100,000)	42,500,000	First Nations policing program	42,054,940	445,060	...	41,863,605
...	**60,558,200**	...	**(14,650,000)**	**45,908,200**	**Total Department**	**45,041,939**	**866,261**	...	**44,678,203**

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Correctional Service				
					Grants				
					Care				
...	60,000	...	(60,000)	...	Grant to the University of Saskatchewan College of Medicine for a psychiatric residency seat	...	...	...	48,998
...	...	122,000	(29,624)	92,376	Grant to the University of Saskatchewan, Department of Psychology for a Chair of Forensic Psychology	92,376	...	...	69,987
...	60,000	122,000	(89,624)	92,376		92,376	...	...	118,985
					Reintegration				
...	...	200,000	(130,000)	70,000	Grants to aboriginal communities for Aboriginal correctional programs and services	70,000	...	...	...
					Corporate services				
...	100,000	...	182,522	282,522	Penitentiary inmates accident compensation	282,522	...	...	324,626
...	201,000	...	(201,000)	...	(S) Pensions and other employee benefits	...	...	...	...
...	301,000	...	(18,478)	282,522		282,522	...	...	324,626
...	361,000	322,000	(238,102)	444,898	**Total—Grants**	444,898	...	...	443,611
					Contributions				
					Care				
...	...	...	94,000	94,000	Contributions for the purpose of providing physical and mental health care to the offender population	94,000	...	...	25,000
					Custody				
...	...	...	1,784,110	1,784,110	Contributions to non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies	1,784,110	...	...	...
					Reintegration				
...	716,000	...	594,071	1,310,071	Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services	1,285,167	24,904	...	1,865,636
...	...	...	2,005,216	2,005,216	Payments to aboriginal communities for the delivery of aboriginal correctional programs and services	2,000,216	5,000	...	978,353
...	716,000	...	2,599,287	3,315,287		3,285,383	29,904	...	2,843,989

					Corporate services				
...	...	...	625,624	625,624	Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services	655,528	(29,904)	...	482,216
...	**716,000**	...	**5,103,021**	**5,819,021**	**Total—Contributions**	**5,819,021**	...	...	**3,351,205**
					Program Summary by Business Line				
...	60,000	122,000	4,376	186,376	Care	186,376	...	...	143,985
...	...	...	1,784,110	1,784,110	Custody	1,784,110	...	...	...
...	716,000	200,000	2,469,287	3,385,287	Reintegration	3,355,383	29,904	...	2,843,989
...	301,000	...	607,146	908,146	Corporate services	938,050	(29,904)	...	806,842
...	**1,077,000**	**322,000**	**4,864,919**	**6,263,919**	**Total Program**	**6,263,919**	...	...	**3,794,816**
					National Parole Board				
					Contributions				
					Conditional release				
...	35,000	...	...	35,000	Payments to not for profit organizations, community groups, or private organizations which support the mission and strategic priorities of the National Parole Board	16,800	18,200	...	35,000
...	**35,000**	...	...	**35,000**	**Total Program**	**16,800**	**18,200**	...	**35,000**
					Royal Canadian Mounted Police				
					Grants				
					Internal services				
...	1,900	...	...	1,900	Royal Canadian Mounted Police Veterans Association	1,900	...	...	1,900
...	1,900	...	...	1,900	International Association of Chiefs of Police	1,900	...	...	1,900
...	1,000,000	...	...	1,000,000	Payments, in the nature of workers' compensation, to survivors of members of the Royal Canadian Mounted Police killed while on duty	909,930	90,070	...	1,011,644
...	27,000,000	...	(11,202,594)	15,797,406	(S) Pensions under the *Royal Canadian Mounted Police Pension Continuation Act*	15,797,406	...	...	25,643,577
...	12,000,000	...	3,676,245	15,676,245	(S) To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	15,676,245	...	...	14,129,152
...	100,000	...	(42,019)	57,981	(S) Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	57,981	...	...	52,786
...	**40,103,800**	...	**(7,568,368)**	**32,535,432**	**Total—Grants**	**32,445,362**	**90,070**	...	**40,840,959**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Contributions				
					National police services				
...	386,080	...	...	386,080	Contributions to non-Royal Canadian Mounted Police candidates attending Canadian Police College courses	288,408	97,672	...	297,680
					Program Summary by Business Line				
...	386,080	...	...	386,080	National police services	288,408	97,672	...	297,680
...	40,103,800	...	(7,568,368)	32,535,432	Internal services	32,445,362	90,070	...	40,840,959
...	40,489,880	...	(7,568,368)	32,921,512	**Total Program**	32,733,770	187,742	...	41,138,639
...	102,160,080	322,000	(17,353,449)	85,128,631	**Total Ministry**	84,056,428	1,072,203	...	89,646,658

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Correctional Service			
Budgetary (respendable revenues)			
Reintegration CORCAN	86,465,000	91,292,932	73,269,119
Non-budgetary (respendable receipts)			
Parolees' Loan Account	...	10,164	17,661
Total Program—			
Budgetary	**86,465,000**	**91,292,932**	**73,269,119**
Non-budgetary	**...**	**10,164**	**17,661**
Royal Canadian Mounted Police			
Budgetary (respendable revenues)			
Federal policing services	2,668,000	...	3,116,945
Contract policing services	876,525,000	842,413,626	780,717,789
National police services	6,961,000	6,181,254	5,960,177
Total Program—Budgetary	**886,154,000**	**848,594,880**	**789,794,911**
Total Ministry—			
Budgetary	**972,619,000**	**939,887,812**	**863,064,030**
Non-budgetary	**...**	**10,164**	**17,661**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	235	377
Total tax revenues	**235**	**377**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	226,092	35,213
Adjustments to prior year's payables	13	1,528,666
	226,105	1,563,879
Sales of goods and services—		
Other fees and charges	517	1,828
Proceeds from the disposal of surplus Crown assets	4,649	3,279
Miscellaneous non-tax revenues	5,427	3,715
Total non-tax revenues	**236,698**	**1,572,701**
Total Department	**236,933**	**1,573,078**
Canadian Security Intelligence Service		
Tax revenues—		
Goods and services tax	22,967	...
Total tax revenues	**22,967**	**...**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	314,288	88,509
Adjustments to prior year's payables	81,707	253,336
	395,995	341,845
Proceeds from the disposal of surplus Crown assets	410,931	26,143
Miscellaneous non-tax revenues	477,324	556,279
Total non-tax revenues	**1,284,250**	**924,267**
Total Program	**1,307,217**	**924,267**
Correctional Service		
Tax revenues—		
Goods and services tax	...	1,006,754
Total tax revenues	**...**	**1,006,754**

Revenues—*Continued*

	Current year	Previous year
	$	$
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,633,731	345,440
Adjustments to prior year's payables	540,354	422,641
	2,174,085	768,081
Sales of goods and services—		
Lease and use of public property—		
Rentals	92,229	52,178
Board and lodging—Inmates	815,027	773,898
	907,256	*826,076*
Other fees and charges—		
Laundry service	1,200	1,090
Inmate maintenance—Contracted (federal-provincial agreements)	3,487,184	2,389,572
Psychiatric services—Contracted	463,742	624,548
Access to information fees	1,140	1,255
	3,953,266	*3,016,465*
Sales of goods and information products—		
Canteen sales—Inmates	8,609,240	8,258,599
Sale of manufactured products	30,713	34,377
	8,639,953	*8,292,976*
	13,500,475	12,135,517
Proceeds from the disposal of surplus Crown assets	604,807	363,038
Miscellaneous non-tax revenues—		
Fines and forfeitures	214,098	235,298
Provincial sales tax commissions	2,299	2,785
Telephone commissions	52,902	191,826
Claims for the Crown	17,608	19,987
Net gain on exchange	417	82,909
Meal sales	23,460	25,715
Miscellaneous	194,457	62,129
	505,241	620,649
Total non-tax revenues	**16,784,608**	**13,887,285**
Total Program	**16,784,608**	**14,894,039**

	Current year	Previous year
	$	$
National Parole Board		
Non-tax revenues—		
Refunds of previous years' expenditures	409	519
Sales of goods and services—		
Other fees and charges—		
Pardon service fees	643,850	660,250
Miscellaneous	2,024	825
	645,874	661,075
Proceeds from the disposal of surplus Crown assets	9,725	...
Total Program	**656,008**	**661,594**
Royal Canadian Mounted Police		
Tax revenues—		
Goods and services tax	851,429	838,422
Total tax revenues	**851,429**	**838,422**
Non-tax revenues—		
Return on investments—		
Other accounts—		
Loans and advances to persons posted abroad—		
Interest	5,919	9,167
Transfer of profit	(36,643)	149,285
	(30,724)	158,452
Refunds of previous years' expenditures—		
Repayment for services rendered to other government departments	210,052	9,968
Repayment for repairs to motor vehicles	149,629	17,507
Sundries	2,147,187	1,357,532
Adjustments to prior year's payables	3,625,072	793,656
	6,131,940	2,178,663
Sales of goods and services—		
Rights and privileges—		
Rental of public buildings and property	5,210,932	6,467,102
Paid parking	157,023	140,155
Sundries	1,281,205	...
	6,649,160	*6,607,257*

Revenues—*Concluded*

	Current year	Previous year
	$	$
Other fees and charges—		
Access to information	*2,392*	*4,667*
Sales of goods and information products—		
Sale of kit and clothing to members	332,414	294,151
Royal Canadian Mounted Police Mess meals—		
Paylist deductions	...	11
Taxable cash sales	668,176	628,826
Non-taxable cash sales	507,382	459,577
Per-diem board Mess payments	157,836	198,963
Sale of ammunition to members	4,509	1,476
Sale—Accident report/photo	159,728	157,356
Quarterly subscription fees	...	42,318
Sundry sales	27,757	23,957
	1,857,802	*1,806,635*
	8,509,354	8,418,559
Proceeds from the disposal of surplus Crown assets	6,944,284	5,395,723
Miscellaneous non-tax revenues—		
Payment to Royal Canadian Mounted Police officers pension fund	10,803	12,251
Payment for Musical Ride performances	...	4,815
Damage assessment against members—Motor vehicles	16,111	4,272
Sundries	33,267	13,091
	60,181	34,429
Total non-tax revenues	**21,615,035**	**16,185,826**
Total Program	**22,466,464**	**17,024,248**

	Current year	Previous year
	$	$
Royal Canadian Mounted Police Public Complaints Commission		
Non-tax revenues—		
Refunds of previous years' expenditures	18,702	...
Total Program	**18,702**	...
Ministry Summary		
Tax revenues—		
Goods and services tax	874,631	1,845,553
Total tax revenues	874,631	1,845,553
Non-tax revenues—		
Return on investments	(30,724)	158,452
Refunds of previous years' expenditures	8,947,236	4,852,987
Sales of goods and services	22,656,220	21,216,979
Proceeds from the disposal of surplus Crown assets	7,974,396	5,788,183
Miscellaneous non-tax revenues	1,048,173	1,215,072
Total non-tax revenues	40,595,301	33,231,673
Total Ministry	**41,469,932**	**35,077,226**

SECTION 22

2000-2001

PUBLIC ACCOUNTS OF CANADA

Transport

Department
Canadian Transportation Agency
Civil Aviation Tribunal

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Department

Objective

To ensure high standards for a safe transportation system through:

- a comprehensive and progressive regulatory framework and standards; and
- effective certification, monitoring, inspection and compliance programs.

To contribute to Canada's prosperity through:

- up-to-date policies;
- the removal of institutional and legislative barriers; and
- selective funding of key elements of the system.

To protect the physical environment by:

- evaluating the impacts of policy and regulatory decisions on the environment; and
- promoting and meeting environmental standards.

To work with partners and clients through:

- effective consultation on transportation initiatives; and
- the implementation and management of joint undertakings.

To strengthen our services by:

- understanding our clients' needs; and
- providing decision making as close as possible to the clients.

To provide a challenging and supportive work environment by:

- treating people with trust and respect;
- developing and implementing effective human resource strategies; and
- providing a reward and recognition system consistent with our values.

Business Line Description

Policy

The Policy business line encompasses the development of transportation policies and legislative changes which contribute to an efficient and effective Canadian transportation system. Also included is the monitoring and analysis of the Canadian transportation system, annual reporting (*Canada Transportation Act*), economic studies, and program evaluations. Crown corporations funding and analysis is also provided.

Programs and divestiture

The Programs and divestiture business line negotiates for the divestiture of harbours, ports and airports to local interests; operates airports, harbours and ports until their transfer; operates federally-owned remote airports and remote harbours and ports; administers airport, port, highway and bridge subsidy programs; performs landlord and monitoring functions for the department including for harbours, ports and airports and air navigation system sites; and administers an environmental stewardship program for federal transportation assets.

Safety and security

The Safety and security business line develops national legislation, standards and regulations and implements monitoring, testing, inspection, education, research and development and subsidy programs to promote safety and security in the aviation, marine, rail and road modes and delivers aircraft services to government and other transportation bodies.

Departmental administration

The Departmental administration business line provides financial, administration, informatics, human resource, internal and external communication, legal and executive services to the department.

Canadian Transportation Agency

Objective

To contribute to the attainment of an efficient and accessible Canadian transportation system that serves the needs of shippers, carriers, travellers and other users.

Business Line Description

Canadian Transportation Agency

The Canadian Transportation Agency program is responsible for processing matters that come under the jurisdiction of the *Canada Transportation Act* and other related legislation, as they affect the rail, air and marine activities within federal jurisdiction. It examines applications, hears complaints and conducts investigations. It administers various competitive access and dispute resolution provisions relating to matters between railways and other affected parties such as shippers, municipalities, utility companies, landowners and other railways. It prepares the maximum rate scales annually for the movements of western grain and undertakes statutory costing activities. It protects the interests of consumers and carriers by ensuring that air carriers operating to, from and within Canada meet certain minimum economic requirements. To this end, it administers an air carrier licensing system, international air agreements and international air tariffs. Consumers interests are also protected through a certificate of fitness system for railways. It is also responsible for ensuring that undue obstacles to the mobility of persons with disabilities are removed from federally regulated transportation services and facilities.

Civil Aviation Tribunal

Objective

To provide the aviation community with the opportunity to have enforcement and licensing decisions of the Minister of Transport reviewed by an independent body.

Business Line Description

Review and appeal hearings

Provides for the operation of an independent Civil Aviation Tribunal to respond to requests from the aviation community for review of enforcement and licensing decisions taken by the Minister of Transport under the *Aeronautics Act*; and to conduct hearings into such appeals. At the conclusion of a hearing, the Tribunal may confirm the Minister's decision, substitute its own decision, or refer the matter back to the Minister for reconsideration.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	145,963,000	...	...	145,963,000	1	Operating expenditures				
...	...	1		1	1a	Transfer of $16,768,899 from Transport Vote 10				
...	...	...	14,744,746	14,744,746		Governor General's special warrants				
...	...	...	16,768,899	16,768,899		Transfer from: Vote 10				
...	...	...	1,136,750	1,136,750		TB Vote 10 (1)				
...	...	...	6,984,000	6,984,000		TB Vote 15 (1)				
...	145,963,000	1	39,634,395	185,597,396		Total—Vote 1	181,443,924	4,153,472	...	129,235,377
...	81,395,000	...	...	81,395,000	5	Capital expenditures	72,859,114	8,535,886	...	70,492,425
...	284,668,000	...	...	284,668,000	10	Grants and contributions				
...	...	1	...	1	10a	Grants				
...	...	...	(16,768,899)	(16,768,899)		Transfer to Vote 1				
...	284,668,000	1	(16,768,899)	267,899,102		Total—Vote 10	232,465,216	35,433,886	...	273,920,537
...	38,641,000	...	...	38,641,000	15	Payments to the Jacques Cartier and Champlain Bridges Inc.	33,846,765	4,794,235	...	28,011,000
...	48,378,000	...	...	48,378,000	20	Payments to Marine Atlantic Inc.				
...	...	...	622,000	622,000		Transfer from TB Vote 15 (1)				
...	48,378,000	...	622,000	49,000,000		Total—Vote 20	38,560,054	10,439,946	...	114,750,000
...	170,304,000	...	...	170,304,000	25	Payments to VIA Rail Canada Inc.				
...	...	...	60,737,000	60,737,000		Governor General's special warrants				
...	...	...	562,000	562,000		Transfer from TB Vote 15 (1)				
...	170,304,000	...	61,299,000	231,603,000		Total—Vote 25	231,603,000	...	...	170,304,000
...	51,658	...	(61)	51,597	(S)	Minister of Transport—Salary and motor car allowance	51,597	...	...	50,716
...	11,315,000	...	393,819	11,708,819	(S)	Victoria Bridge, Montreal—Termination of tolls and rehabilitation work on the roadway portion of the bridge (Vote 107, *Appropriation Act No. 5, 1963)*	11,708,819	...	...	13,444,949
...	48,401,000	...	5,916,000	54,317,000	(S)	Contributions to employee benefit plans	54,317,000	...	...	51,943,000
...	1,631,000	...	842,879	2,473,879	(S)	Payments in respect of St. Lawrence Seaway agreements	2,473,879	...	...	2,331,405
...	47,600,000	...	(666,134)	46,933,866	(S)	Northumberland strait crossing subsidy payment	46,933,866	...	...	45,880,500
...	...	...	4,075	4,075	(S)	Collection agency fees	4,075	...	...	8,219

2,108,000	...	...	9,438,138	11,546,138	(S)	Spending of proceeds from the disposal of surplus Crown assets	9,452,500	...	2,093,638	2,494,700
...	...	...	...	...		Appropriations not required for the current year	...	...	...	1,057,590
2,108,000	878,347,658	2	100,715,212	981,170,872		Total budgetary	915,719,809	63,357,425	2,093,638	903,924,418
10,000,000	...	...	(10,000,000)	...	(S)	(L) *Canada Ports Corporation Act*, repealed by *Canada Shipping Act*, section 197 (Net)	...	...	...	...
						Total Department—				
2,108,000	**878,347,658**	**2**	**100,715,212**	**981,170,872**		**Budgetary**	**915,719,809**	**63,357,425**	**2,093,638**	**903,924,418**
10,000,000	...	...	**(10,000,000)**	...		**Non-budgetary**	...	...	...	...
						Canadian Transportation Agency				
...	18,719,000	...	...	18,719,000	30	Program expenditures				
...	...	1,629,260	...	1,629,260	30a	Program expenditures				
...	...	...	2,474,173	2,474,173		Governor General's special warrants				
...	...	...	336,000	336,000		Transfer from TB Vote 15 (1)				
...	18,719,000	1,629,260	2,810,173	23,158,433		Total—Vote 30	20,554,659	2,603,774	...	19,126,058
...	2,723,000	...	333,626	3,056,626	(S)	Contributions to employee benefit plans	3,056,626	...	...	3,149,170
1,297	...	...	3,049	4,346	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	1,297	3,049	...
1,297	**21,442,000**	**1,629,260**	**3,146,848**	**26,219,405**		**Total Program—Budgetary**	**23,611,285**	**2,605,071**	**3,049**	**22,275,228**
						Civil Aviation Tribunal				
...	885,000	...	...	885,000	35	Program expenditures				
...	...	130,050	...	130,050	35a	Program expenditures				
...	...	...	49,700	49,700		Governor General's special warrants				
...	...	...	20,000	20,000		Transfer from: TB Vote 10 (1)				
...	...	...	16,000	16,000		TB Vote 15 (1)				
...	885,000	130,050	85,700	1,100,750		Total—Vote 35	1,020,244	80,506	...	894,001
...	100,000	...	...	100,000	(S)	Contributions to employee benefit plans	100,000	...	...	98,000
...	**985,000**	**130,050**	**85,700**	**1,200,750**		**Total Program—Budgetary**	**1,120,244**	**80,506**	...	**992,001**
						Total Ministry—				
2,109,297	**900,774,658**	**1,759,312**	**103,947,760**	**1,008,591,027**		**Budgetary**	**940,451,338**	**66,043,002**	**2,096,687**	**927,191,647**
10,000,000	...	...	**(10,000,000)**	...		**Non-budgetary**	...	...	...	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Policy	334,269,200	323,030,644	645,000	367,835	58,944,870	58,508,824	200,000	618,316	...	...	393,659,070	381,288,987
Programs and divestiture	138,233,279	128,385,342	42,834,500	37,940,634	252,502,217	217,572,811	264,258,800	260,776,331	...	...	169,311,196	123,122,456
Safety and security	316,834,800	317,157,881	26,487,200	24,393,447	15,094,700	15,026,266	51,485,900	53,998,670	...	...	306,930,800	302,578,924
Departmental administration	101,160,506	100,512,775	11,428,300	10,157,198	...	...	1,319,000	1,940,531	...	...	111,269,806	108,729,442
Sub-total	890,497,785	869,086,642	81,395,000	72,859,114	326,541,787	291,107,901	317,263,700	317,333,848	...	...	981,170,872	915,719,809
Revenues netted against expenditures	(317,263,700)	(317,333,848)	...	...	...	...	(317,263,700)	(317,333,848)	...	...	...	...
Total Department—Budgetary	**573,234,085**	**551,752,794**	**81,395,000**	**72,859,114**	**326,541,787**	**291,107,901**	...	...	...	...	**981,170,872**	**915,719,809**
Canadian Transportation Agency—Budgetary	**25,107,405**	**23,197,597**	**1,108,000**	**413,688**	**4,000**	...	...	...	...	...	**26,219,405**	**23,611,285**
Civil Aviation Tribunal												
Review and appeal hearings	1,200,750	1,120,244	...	...	...	...	...	...	...	...	1,200,750	1,120,244
Total Program—Budgetary	**1,200,750**	**1,120,244**	...	...	...	...	...	...	...	...	**1,200,750**	**1,120,244**
Total Ministry—Budgetary	**599,542,240**	**576,070,635**	**82,503,000**	**73,272,802**	**326,545,787**	**291,107,901**	...	...	...	...	**1,008,591,027**	**940,451,338**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Policy				
...	22,040,300	...	508,000	22,548,300	Grant to the province of British Columbia in respect of the provision of ferry and coastal freight and passenger services	22,548,300	...	...	22,040,300
					Programs and divestiture				
...	...	1	36,299,999	36,300,000	Grant to the province of Quebec with respect to the transfer of federal lands and facilities	36,300,000	...	...	...
					Safety and security				
...	100,000	...	...	100,000	Grant to the International Civil Aviation Organization (ICAO) for the ICAO safety oversigh program	100,000	...	...	100,000
...	...	...	15,000	15,000	Grant to the International Marine Organization	15,000	...	...	...
...	100,000	...	15,000	115,000		115,000	...	...	100,000
...	**22,140,300**	**1**	**36,822,999**	**58,963,300**	**Total—Grants**	**58,963,300**	**...**	**...**	**22,140,300**
					Contributions				
					Policy				
					Contributions for non-VIA Rail passenger services:				
...	2,000,000	...	...	2,000,000	Quebec North Shore & Labrador Railway	2,000,000	...	...	2,000,000
...	2,100,000	...	225,000	2,325,000	Algoma Central Railway Inc.	2,325,000	...	...	2,214,145
...	2,706,000	...	...	2,706,000	Ontario Northland Transportation Commission	2,500,000	206,000	...	2,500,000
...	7,763,000	...	(301,000)	7,462,000	Contributions for ferry and coastal passenger and freight services	7,286,472	175,528	...	6,982,839
...	20,963,000	...	(2,741,145)	18,221,855	Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada	18,208,366	13,489	...	20,008,404
...	1,230,000	...	(103,000)	1,127,000	Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	1,082,224	44,776	...	1,144,578
...	188,000	...	3,145	191,145	Transportation Association of Canada	191,145	...	...	135,899
...	600,000	...	...	600,000	Contribution to Canadian National Railways towards the Quebec bridge restoration program	600,000	...	...	600,000
					Ferry service operating agreements with NFL Holdings Ltd:				
...	3,072,345	...	(2,090,275)	982,070	Saint John-Digby service	981,575	495	...	773,961
...	...	...	110,000	110,000	Contributions under the System Improvement Reserve Fund	109,664	336	...	2,314,694

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	...	...	2,500	2,500	Contribution to Central Development Corporation for Marine/Rail historical park	2,500	...	...	...
...	...	...	187,500	187,500	Intelligent Transportation Systems Society of Canada	187,500	...	...	250,000
...	...	...	328,000	328,000	Intelligent Transportation Systems Deployment Integration Plan	332,578	(4,578)	...	...
...	...	...	81,000	81,000	Intelligent Transportation Systems Outreach Program	81,000	...	...	...
...	...	...	10,000	10,000	Contribution to the Economic Development Society of Saint-Lawrence	10,000	...	...	...
...	...	...	60,000	60,000	Contribution to the Regional Development Council of the Isle of Montréal	60,000	...	...	...
...	...	...	2,500	2,500	Organization for Economic Cooperation and Development—Maritime Transport Committee	2,500	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	2,434,647
...	40,622,345	...	(4,225,775)	36,396,570		35,960,524	436,046	...	41,359,167
					Programs and divestiture				
					Contributions for the operation of municipal or other airports:				
...	1,810,900	...	304,860	2,115,760	Original program	2,099,942	15,818	...	2,234,777
...	500,000	...	615,000	1,115,000	Non National Airport System airports under the National Airports Policy	1,115,000	...	...	9,949,553
...	35,000,000	...	4,235,730	39,235,730	Airports capital assistance program	38,591,374	644,356	...	20,150,834
...	749,200	...	(749,200)	...	Newfoundland—Construct runways and related facilities in Labrador (Davis Inlet, Charlottetown Square Island, Black Tickle, Paradise River, Fogo Island, Fox Harbour, Cartwright, Makkovik, Mary's Harbour, Nain, Rigolet, Port Hope Simpson, Postville, Hopedale and Williams Harbour)	...	...	...	565,949
					Contributions to provinces toward highway improvements to enhance overall efficiency and promote safety while encouraging, from a regional economic perspective, industrial development and tourism:				
...	43,150,000	...	(33,288,424)	9,861,576	New Brunswick	9,500,000	361,576	...	34,500,008
...	5,000,000	...	(3,161,576)	1,838,424	Outaouais Road Development Agreement	1,838,424	...	...	4,650,538
...	...	...	47,696	47,696	Nova Scotia	34,742	12,954	...	2,032,751
...	20,000,000	...	2,000,000	22,000,000	Newfoundland regional trunk roads	20,012,926	1,987,074	...	26,539,870
...	34,000,000	...	...	34,000,000	TransCanada Highway Agreement—Newfoundland	31,159,112	2,840,888	...	32,855,448
...	11,315,000	...	393,819	11,708,819	(S) Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the bridge	11,708,819	...	...	13,444,949

...	47,600,000	...	(666,134)	46,933,866	(S) Northumberland strait crossing subsidy payment	46,933,866	...	...	45,880,500
...	220,000	...	5,000	225,000	Contribution to the province of Prince Edward Island for policing services in respect of the Confederation Bridge	225,000	...	...	220,000
					Transition assistance program re: elimination of the Atlantic region freight subsidies:				
...	1,100,946	...	(321,015)	779,931	Newfoundland	779,931	...	...	4,319,853
...	...	...	3,945,721	3,945,721	Nova Scotia	2,524,365	1,421,356	...	5,085,179
...	...	...	270,000	270,000	Prince Edward Island	106,000	164,000	...	3,008,040
...	...	...	110,937	110,937	Quebec	21,146	89,789	...	17,624,368
...	1,350,000	...	80,000	1,430,000	Contribution to the Town of Smithers for the costs associated with a pavement rehabilitation of runway 15/33 at Smithers Airport	1,404,347	25,653	...	...
...	4,140,000	...	(2,697,600)	1,442,400	Contribution to the City of North Bay towards the costs associated with the expansion or replacement of the North Bay air terminal	1,442,413	(13)	...	...
...	64,039,609	...	(28,039,211)	36,000,398	Port Divestiture Fund	9,089,873	26,910,525	...	16,592,956
...	300,000	...	(281,090)	18,910	Provision of a financial contribution to the Hudson Bay Port Company, in consideration of the transfer of the Port of Churchill	...	18,910	...	5,401,423
...	715,000	...	(421,025)	293,975	Sustainable Transportation Fund	289,475	4,500	...	...
					Special capital contributions:				
...	...	...	185,379	185,379	Thompson Airport	185,379	...	...	31,900
...	...	...	2,244,000	2,244,000	Stephenville Airport	1,858,369	385,631	...	2,050,000
...	...	...	228,695	228,695	Strategic Capital Investment Initiative—Highways	203,753	24,942	...	6,631,934
...	...	...	120,000	120,000	Contribution to the City of Cranbrook towards the costs associated with the renovation and expansion of the airport maintenance garage	98,553	21,447	...	1,080,000
...	...	...	50,000	50,000	Contribution Towards a Feasibility Study - City of Montreal North and Saint-Leonard	50,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	3,166,900
...	270,990,655	...	(54,788,438)	216,202,217		181,272,811	34,929,406	...	258,017,730
					Safety and security				
...	1,750,000	...	5,250,000	7,000,000	National safety system upgrade	6,999,000	1,000	...	...
...	7,495,000	...	...	7,495,000	Payments in support of crossing improvements approved under the *Railway Safety Act*	7,494,118	882	...	7,421,370
...	200,000	...	...	200,000	Contributions to the Railway Association of Canada for Operation Lifesaver	200,000	...	...	200,000
...	384,700	...	(200,000)	184,700	Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	118,148	66,552	...	92,019
...	...	...	100,000	100,000	Contribution to the Canadian Business Aircraft Association	100,000	...	...	100,000
...	...	...	...	...	Items not required for the current year	...	...	...	3,915,400
...	9,829,700	...	5,150,000	14,979,700		14,911,266	68,434	...	11,728,789
...	321,442,700	...	(53,864,213)	267,578,487	Total—Contributions	232,144,601	35,433,886	...	311,105,686

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Departmental Summary by Business Line				
...	62,662,645	...	(3,717,775)	58,944,870	Policy	58,508,824	436,046	...	63,399,467
...	270,990,655	1	(18,488,439)	252,502,217	Programs and divestiture	217,572,811	34,929,406	...	258,017,730
...	9,929,700	...	5,165,000	15,094,700	Safety and security	15,026,266	68,434	...	11,828,789
...	**343,583,000**	1	**(17,041,214)**	**326,541,787**	**Total Department**	**291,107,901**	**35,433,886**	...	**333,245,986**
					Canadian Transportation Agency				
					Contributions				
...	4,000	...	...	4,000	Payments to the Canadian Transportation Research Forum	...	4,000	...	4,000
...	**4,000**	...	...	**4,000**	**Total Program**	...	**4,000**	...	**4,000**
...	**343,587,000**	1	**(17,041,214)**	**326,545,787**	**Total Ministry**	**291,107,901**	**35,437,886**	...	**333,249,986**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Policy			
International marketing	50,000	...	...
Air Services Forecast	...	321,671	205,342
Miscellaneous	150,000	296,645	452,387
	200,000	618,316	657,729
Programs and divestiture			
Harbours and ports revenues (net of commissions)	9,307,000	11,178,378	17,575,004
Rentals	9,817,000	9,327,942	7,244,714
Concessions	4,963,000	4,312,634	13,694,792
Landing fees	9,389,000	9,451,263	18,771,380
General terminal fees	5,652,000	5,625,073	13,529,786
Lease and chattle payments	223,806,000	219,272,701	214,479,747
Miscellaneous revenues and recoveries	1,324,800	1,608,340	3,473,805
	264,258,800	260,776,331	288,769,228
Safety and security			
Sales, rentals, licences and services—Aviation	3,235,000	3,191,538	2,372,898
Canadian Aviation Regulation 104—Aviation safety services	8,999,000	9,729,948	9,960,143
Recoveries from other government departments for aircraft services	24,188,900	24,632,722	24,281,621
Recoveries from Transportation Safety Board of Canada—Provision of flying services	500,000	451,751	429,975
Recoveries from research and development activities	2,064,000	2,444,207	4,961,942
NAV CANADA — Aircraft services	2,622,000	2,433,574	2,393,799
Road Safety - Motor Vehicle Test Centre	350,000	353,389	330,420
Marine safety fees	9,439,000	9,188,225	8,790,874
Rail Safety — Shortline rail inspections	63,000	131,381	88,093
Miscellaneous revenues and recoveries	25,000	1,441,935	3,244,381
	51,485,900	53,998,670	56,854,146
Departmental administration			
Recoveries for training and computer services	560,000	778,628	642,255
Miscellaneous revenues and recoveries	110,000	249,314	240,188
Lease revenues and recoveries	649,000	912,589	906,228
	1,319,000	1,940,531	1,788,671
Total Ministry— Budgetary	317,263,700	317,333,848	348,069,774

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	21,677,998	25,632,628
Air transportation tax	...	2,858,874
Total tax revenues	**21,677,998**	**28,491,502**
Non-tax revenues—		
Return on investments—		
Loans, investments and advances—		
Canada Ports Corporation—		
Interest	...	11,794
Dividends	43,375	121,523
Interport Loan Fund—		
Transfer of profit	...	1,350,810
Transfer of surplus	36,402,209	14,000,000
Prince Rupert Port Corporation—		
Dividends	...	359,858
Saint John Port Corporation—		
Dividends	...	1,744
St John's Port Corporation—		
Dividends	...	17,142
Hamilton harbour commissioners—		
Interest	516	2,578
St. Lawrence Seaway Management Corporation—		
Interest	71,346	100,657
Montreal Port Authority—		
Interest	...	64,052
Dividends	...	168,417
Other	3,194,349	2,567,331
Saint John Port Authority	254,613	155,085
Prince Rupert Port Authority	...	105,748
St. John's Port Authority	76,534	46,544
Halifax Port Authority	529,071	345,740
Trois-Rivières Port Authority	108,382	45,893
Vancouver Port Authority	294,048	3,027,381
Port Alberni Port Authority	61,107	34,850
Toronto Port Authority	136,155	...
Sept Iles Port Authority	198,140	...
Quebec Port Authority	461,490	...
Thunder Bay Port Authority	43,160	...
Windsor Port Authority	45,814	...
Nanaimo Port Authority	64,405	...
North Fraser Port Authority	27,097	...
Fraser River Port Authority	227,374	...
Belledune Port Authority	55,746	...
Saguenay Port Authority	69,265	...
	42,364,196	22,527,147

	Current year	Previous year
	$	$
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	656,535	3,370,019
Adjustments to prior year's payables	15,192,605	6,224,352
	15,849,140	9,594,371
Sales of goods and services—		
Rights and privileges—		
Permit transport explosive	195,811	44,409
St. Lawrence Seaway Management Corporation	4,097,964	4,624,672
	4,293,775	*4,669,081*
Sales of goods and information products	*49,373*	*4,169,062*
	4,343,148	8,838,143
Proceeds from the disposal of surplus Crown assets	9,438,138	2,641,958
Miscellaneous non-tax revenues—		
Fines	626,474	754,476
Lease Hopper Cars—CN	6,907,600	5,688,457
Lease Hopper Cars—CP	5,538,072	6,368,732
Revenues CN Repair Hopper Cars	1,023,135	886,778
Revenues CP Repair Hopper Cars	108,284	77,190
Sundries	609,391	2,381,736
	14,812,956	16,157,369
Total non-tax revenues	**86,807,578**	**59,758,988**
Total Department	**108,485,576**	**88,250,490**
Canadian Transportation Agency		
Non-tax revenues—		
Refunds of previous years' expenditures	3,246	7,188
Sales of goods and services—		
Rights and privileges	10	148
Other fees and charges—		
Charges to companies for services rendered	48	153
Sales of goods and information products—		
Proceeds from sales of orders and decisions	7,910	12,090
	7,968	12,391
Proceeds from the disposal of surplus Crown assets	3,049	1,297
Miscellaneous non-tax revenues	12,522	14
Total Program	**26,785**	**20,890**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Civil Aviation Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures	56	331
Total Program	**56**	**331**
Ministry Summary		
Tax revenues—		
Goods and services tax	21,677,998	25,632,628
Air transportation tax	...	2,858,874
Total tax revenues	21,677,998	28,491,502
Non-tax revenues—		
Return on investments	42,364,196	22,527,147
Refunds of previous years' expenditures	15,852,442	9,601,890
Sales of goods and services	4,351,116	8,850,534
Proceeds from the disposal of surplus Crown assets	9,441,187	2,643,255
Miscellaneous non-tax revenues	14,825,478	16,157,383
Total non-tax revenues	86,834,419	59,780,209
Total Ministry	**108,512,417**	**88,271,711**

SECTION 23

2000-2001

PUBLIC ACCOUNTS OF CANADA

Treasury Board

Secretariat

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Secretariat

Objective

To support the Treasury Board as the government's management board in partnership with departments, agencies, Crown corporations and other central agencies, to achieve excellence in serving the Government, Parliament and Canadians.

Business Line Description

Expenditure management and planning

The Secretariat supports the Treasury Board by providing analysis and advice related to the utilization and management of direct program expenditures encompassing three areas:

- operating and capital budgets of government departments and agencies;
- payments to dependent Crown corporations; and
- transfer payments to organisations, individuals and corporations.

Oversight of the remaining major statutory program spending is the responsibility of the Department of Finance Canada.

Comptrollership

The role of the comptrollership business line is to provide strategic leadership to government departments, other central agencies and Treasury Board Secretariat (TBS) on all matters related to comptrollership. These include financial management, procurement and management of assets, internal audit and program evaluation, management of risk, results-based management, and reporting to Parliament (estimates, supply bills and public accounts).

Service and innovation

The mandate of this business line is to lead government-wide initiatives to improve the delivery of government services to Canadians by:

- exercising leadership for service delivery improvement, innovation and organizational performance;
- developing and sharing knowledge, research, information and expertise on service and innovation; and
- facilitating the free flow of information and demonstrating a clear visual link between citizens and the Government of Canada's programs and services, and developing a common look and feel for all public access channels.

Information management and information technology

The goal of this business line is to provide strategic direction and leadership in leveraging information management and information technology to improve public access to government services and to meet public service renewal objectives.

Human resources management

TBS is responsible for providing strategic direction for the management of human resources in the public service; for fulfilling the employer responsibilities of the Treasury Board; for delivering certain corporate responsibilities, programs and initiatives; and for working with departments to improve the quality of human resources management and measure progress.

TBS corporate administration

The Secretariat's corporate administration includes the offices of the President, the Secretary–Comptroller General, and the Deputy Secretary, and provides executive and ministerial direction and advice, as well as legal, public affairs, financial, human resources, and administrative services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Secretariat				
...	84,566,000	...	...	84,566,000	1	Operating expenditures				
...	...	10,486,202	...	10,486,202	1a	Operating expenditures				
...	...	...	37,930,063	37,930,063		Governor General's special warrants				
...	...	...	20,309,566	20,309,566		Transfer from: Vote 10				
...	...	...	2,354,000	2,354,000		Vote 15				
...	84,566,000	10,486,202	60,593,629	155,645,831		Total—Vote 1	151,254,909	4,390,922	...	136,543,135
...	23,668,000	...	...	23,668,000	2	Grants and contributions				
...	...	1	...	1	2a	Grants				
...	...	...	500,000	500,000		Governor General's special warrants				
...	...	...	(311,454)	(311,454)		Adjustments pursuant to section 37.1 of the *Financial Administration Act*				
...	23,668,000	1	188,546	23,856,547		Total—Vote 2	9,285,641	14,570,906	...	36,339,454
...	550,000,000	...	...	550,000,000	5	Government contingencies				
...	...	...	(55,572,622)	(55,572,622)		Transfers to other ministries				
...	550,000,000	...	(55,572,622)	494,427,378		Total—Vote 5	...	494,427,378	...	...
...	103,421,000	...	...	103,421,000	10	Government-wide initiatives				
...	...	15,179,000	...	15,179,000	10a	Government-wide initiatives				
...	...	...	(111,864,087)	(111,864,087)		Transfers to this and other ministries				
...	103,421,000	15,179,000	(111,864,087)	6,735,913		Total—Vote 10	...	6,735,913	...	...
...	81,296,000	...	...	81,296,000	15	Collective agreements				
...	...	195,380,000	...	195,380,000	15a	Compensation adjustments				
...	...	...	(272,193,000)	(272,193,000)		Transfers to this and other ministries				
...	81,296,000	195,380,000	(272,193,000)	4,483,000		Total—Vote 15	...	4,483,000	...	...
...	865,558,000	...	...	865,558,000	20	Public service insurance				
...	...	101,017,000	...	101,017,000	20a	Public service insurance				
...	865,558,000	101,017,000	...	966,575,000		Total—Vote 20	956,656,253	9,918,747	...	684,674,046
...	51,658	...	(61)	51,597	(S)	President of the Treasury Board—Salary and motor car allowance	51,597	...	...	50,988
...	23,566,000	...	2,880,000	26,446,000	(S)	Contributions to employee benefit plans	26,446,000	...	...	12,868,000
...	50,000	...	368	50,368	(S)	*Public Service Pension Adjustment Act*	50,368	...	...	57,766

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	...	3,040,000,000	(19,074,407)	3,020,925,593	(S)	Payments for the pay equity settlement pursuant to section 30 of the *Crown Liability and Proceedings Act*	3,020,925,593	...	...	...
...	...	...	13,754,272	13,754,272	(S)	Unallocated employer contributions made under the *Public Service Superannuation Act* and other retirement acts and the *Employment Insurance Act*	13,754,272	...	...	11,209,536
...	...	...	132,823	132,823	(S)	Court awards	132,823	...	...	39,165
...	...	...	32,764	32,764	(S)	Refunds of amounts credited to revenues in previous years	32,764	...	...	187,025
...	...	...	8,287	8,287	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	8,287	...
...	...	...	...	...	(S)	Appropriations not required for the current year	...	...	...	254,402,208
...	1,732,176,658	3,362,062,203	(381,113,488)	4,713,125,373		**Total Ministry—Budgetary**	4,178,590,220	534,526,866	8,287	1,136,371,323

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Secretariat												
Expenditure management and planning	511,227,497	15,572,589	...	316,291	...	...	15,000	13,730	...	...	511,212,497	15,875,150
Comptrollership	22,707,700	20,892,257	...	479,676	75,000	75,000	35,000	34,109	...	...	22,747,700	21,412,824
Service and innovation	11,013,600	9,740,629	...	241,489	50,000	50,000	245,000	242,469	...	...	10,818,600	9,789,649
Information management and information technology	29,984,299	24,367,831	...	1,080,075	10,000	10,000	275,000	124,120	...	...	29,719,299	25,333,786
Human resources management	4,186,137,886	4,122,024,901	...	981,517	22,115,915	9,121,375	116,176,000	71,710,110	...	...	4,092,077,801	4,060,417,683
TBS corporate administration	38,987,076	37,353,190	...	2,209,748	...	...	30,000	27,344	...	...	38,957,076	39,535,594
Special programs—Infrastructure Canada Program	5,692,400	5,877,784	...	1,702	1,900,000	346,048	...	...	...	...	7,592,400	6,225,534
Sub-total	4,805,750,458	4,235,829,181	...	5,310,498	24,150,915	9,602,423	116,776,000	72,151,882	...	...	4,713,125,373	4,178,590,220
Revenues netted against expenditures	(116,776,000)	(72,151,882)	...	...	...	...	(116,776,000)	(72,151,882)	...	...	...	...
Total Ministry—Budgetary	**4,688,974,458**	**4,163,677,299**	**...**	**5,310,498**	**24,150,915**	**9,602,423**	**...**	**...**	**...**	**...**	**4,713,125,373**	**4,178,590,220**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Secretariat				
					Grants				
					Comptrollership				
...	...	1	74,999	75,000	Grant to the CCAF-FCVI (formerly the Canadian Comprehensive Auditing Foundation)	75,000	...	...	...
					Service and innovation				
...	...	...	50,000	50,000	Grant to the Centre francophone de recherche en informatisation des organisations (CEFRIO)	50,000	...	...	...
					Human resources management				
...	242,000	...	...	242,000	Payments, in the nature of Workers' Compensation, in accordance with the Public Service Income Benefit Plan for survivors of employees slain on duty	264,964	(22,964)	...	123,679
...	2,000	...	...	2,000	Special Indemnity Plan for spouses of Canadian Forces attachés	1,449	551	...	2,457
...	50,000	...	368	50,368	(S) *Public Service Pension Adjustment Act*	50,368	...	...	57,766
...	294,000	...	368	294,368		316,781	(22,413)	...	183,902
...	**294,000**	**1**	**125,367**	**419,368**	**Total—Grants**	**441,781**	**(22,413)**	**...**	**183,902**
					Contributions				
					Comptrollership				
...	...	...	...	...	Items not required for the current year	...	...	...	75,000
					Information management and information technology				
...	10,000	...	...	10,000	Contribution to the Canadian Standards Association	10,000	...	...	10,000
					Human resources management				
...	23,658,000	...	(1,886,453)	21,771,547	Youth internship program	8,754,594	13,016,953	...	36,004,454
...	...	...	50,000	50,000	Contribution to the Conference Board of Canada	50,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	250,000
...	23,658,000	...	(1,836,453)	21,821,547		8,804,594	13,016,953	...	36,254,454
					Special programs—Infrastructure Canada Program				
...	...	...	1,900,000	1,900,000	Contribution to the Federation of Canadian municipalities to develop the National Guide to sustainable municipal infrastructure	346,048	1,553,952	...	...
...	**23,668,000**	**...**	**63,547**	**23,731,547**	**Total—Contributions**	**9,160,642**	**14,570,905**	**...**	**36,339,454**

Ministry Summary by Business Line

...	...	1	74,999	75,000	Comptrollership	75,000	...	...	75,000
...	...	...	50,000	50,000	Service and innovation	50,000	...	...	...
...	10,000	...	...	10,000	Information management and information technology	10,000	...	...	10,000
...	23,952,000	...	(1,836,085)	22,115,915	Human resources management	9,121,375	12,994,540	...	36,438,356
...	...	...	1,900,000	1,900,000	Special programs—Infrastructure Canada Program	346,048	1,553,952	...	...
...	**23,962,000**	**1**	**188,914**	**24,150,915**	**Total Ministry**	**9,602,423**	**14,548,492**	**...**	**36,523,356**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Secretariat			
Budgetary (respendable revenues)			
Expenditure management and planning	15,000	13,730	5,212
Comptrollership	35,000	34,109	530,203
Service and innovation	245,000	242,469	...
Information management and information technology	275,000	124,120	187,932
Human resources management	116,176,000	71,710,110	57,483,600
TBS corporate administration	30,000	27,344	17,936
Total Ministry—Budgetary	**116,776,000**	**72,151,882**	**58,224,883**

Revenues

	Current year	Previous year
	$	$
Secretariat		
Tax revenues—		
Goods and services tax	...	546,346
Total tax revenues	...	**546,346**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries, goods and services	547,259	3,372,951
Adjustments to prior year's payables	3,237,747	6,962,222
	3,785,006	10,335,173
Sales of goods and services—		
Other fees and charges—		
Access to information requests	927	833
Proceeds from the disposal of surplus Crown assets	8,287	...
Miscellaneous non-tax revenues—		
Parking fees	8,164,114	7,904,600
Recovery of employee benefits	185,998	4,302
Disciplinary penalties	16,500	70,701
Miscellaneous	76,699	125,519
	8,443,311	8,105,122
Total non-tax revenues	**12,237,531**	**18,441,128**
Total Ministry	**12,237,531**	**18,987,474**

SECTION 24

2000-2001

PUBLIC ACCOUNTS OF CANADA

Veterans Affairs

Department

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Department

Veterans Affairs Program

Objective

Contribute to the financial, physical and social health and well-being of veterans and other eligible clients in recognition of the sacrifices they made while serving their country, and to keep the memory of these sacrifices alive for all Canadians.

Business Line Description

Benefits and services

The Benefits and services business line consists of four constituent service lines: Pensions and allowances, Pensions advocacy, Health care, and Commemoration. These service lines provide, in a fair and timely manner, compensation for hardships arising from disabilities and lost economic opportunities, professional legal representation, the delivery of innovative health and social programs and programs aimed at recognizing and honouring the achievements and sacrifices of portfolio client groups.

Corporate administration

The Corporate administration business line is composed of the following corporate functions: Offices of the Minister, the Deputy Minister, the Associate Deputy Minister, the Assistant Deputy Minister Corporate Services, Conflict Resolution, and Access to Information and Privacy; as well as executive secretariat services (including legislation and regulation), communications, corporate planning, finance (including property management functions), human resources, information management, management support services, audit and evaluation, and security services. These functions provide the corporate management and administrative support which enables the organization to set direction, manage change and assess performance.

Veterans Review and Appeal Board Program

Objective

Provide clients with full opportunity to request review and appeal hearings to ensure a fair adjudicative process for disability pension and War Veterans Allowance claims.

Business Line Description

Veterans Review and Appeal Board

The Veterans Review and Appeal Board (VRAB) is an independent quasi-judicial agency adjudicating reviews and appeals of pensions as well as appeals of War Veterans Allowance cases.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Veterans Affairs Program				
...	535,841,000	...	...	535,841,000	1	Operating expenditures				
...	...	32,428,223	...	32,428,223	1a	Operating expenditures				
...	...	...	43,894,606	43,894,606		Governor General's special warrants				
...	...	...	810,000	810,000		Transfer from: TB Vote 10 (1)				
...	...	...	2,132,000	2,132,000		TB Vote 15 (1)				
...	535,841,000	32,428,223	46,836,606	615,105,829		Total—Vote 1	602,901,229	12,204,600	...	632,453,628
...	1,429,627,000	...	...	1,429,627,000	5	Grants and contributions				
...	...	44,300,000	...	44,300,000	5a	Grants				
...	...	...	7,000,000	7,000,000		Governor General's special warrants				
...	1,429,627,000	44,300,000	7,000,000	1,480,927,000		Total—Vote 5	1,462,514,541	18,412,459	...	1,401,783,607
...	51,658	...	(61)	51,597	(S)	Minister of Veterans Affairs—Salary and motor car allowances	51,597	...	...	50,716
...	12,000	...	(11,468)	532	(S)	Re-establishment credits under section 8, and repayments under section 15 of the *War Service Grants Act* of compensating adjustments made in accordance with the terms of the *Veterans' Land Act*	532	...	...	...
...	10,000	...	(10,000)	...	(S)	Returned soldiers insurance actuarial liability adjustment (*The Returned Soldiers' Insurance Act*)	...	...	...	...
...	175,000	...	(49,153)	125,847	(S)	Veterans insurance actuarial liability adjustment (*Veterans Insurance Act*)	125,847	...	...	258,679
...	29,352,000	...	3,588,000	32,940,000	(S)	Contributions to employee benefit plans	32,940,000	...	...	32,540,000
1,381	...	...	94,579	95,960	(S)	Spending of proceeds from the disposal of surplus Crown assets	90,758	...	5,202	94,764
...	...	...	6,822	6,822	(S)	Refunds of amounts credited to revenues in previous years	6,822	...	...	31,827
...	...	...	2,478	2,478	(S)	Loss on foreign exchange revaluation	2,478	...	...	...
1,381	1,995,068,658	76,728,223	57,457,803	2,129,256,065		Total budgetary	2,098,633,804	30,617,059	5,202	2,067,213,221

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
603,731,831	...	...	...	603,731,831	(S)	(L) Loans to the Veterans' Land Act Fund pursuant to the *Veterans' Land Act*, Parts I, II and III as amended by Vote L55, *Appropriation Act No. 3, 1970*. Limit $605,000,000 (Net)	(691,283)	...	604,423,114	(1,090,186)
						Total Program—				
1,381	**1,995,068,658**	**76,728,223**	**57,457,803**	**2,129,256,065**		**Budgetary**	**2,098,633,804**	**30,617,059**	**5,202**	**2,067,213,221**
603,731,831	**...**	**...**	**...**	**603,731,831**		**Non-budgetary**	**(691,283)**	**...**	**604,423,114**	**(1,090,186)**
						Veterans Review and Appeal Board Program				
...	8,238,000	...	...	8,238,000	10	Program expenditures				
...	...	180,000	...	180,000	10a	Program expenditures				
...	...	...	263,336	263,336		Governor General's special warrants				
...	8,238,000	180,000	263,336	8,681,336		Total—Vote 10	8,340,124	341,212	...	7,985,930
...	1,468,000	...	179,000	1,647,000	(S)	Contributions to employee benefit plans	1,647,000	...	...	1,414,000
...	**9,706,000**	**180,000**	**442,336**	**10,328,336**		**Total Program—Budgetary**	**9,987,124**	**341,212**	**...**	**9,399,930**
						Total Ministry—				
1,381	**2,004,774,658**	**76,908,223**	**57,900,139**	**2,139,584,401**		**Budgetary**	**2,108,620,928**	**30,958,271**	**5,202**	**2,076,613,151**
603,731,831	**...**	**...**	**...**	**603,731,831**		**Non-budgetary**	**(691,283)**	**...**	**604,423,114**	**(1,090,186)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Veterans Affairs Program												
Benefits and services	556,232,147	548,274,106	4,000,000	3,961,223	1,481,052,847	1,462,640,388	...	...	...	...	2,041,284,994	2,014,875,717
Corporate administration—												
Budgetary	87,945,539	83,734,673	25,000	22,882	532	532	...	...	...	...	87,971,071	83,758,087
Non-budgetary	...	...	...	...	...	...	...	...	603,731,831	(691,283)	603,731,831	(691,283)
Total Program—												
Budgetary	**644,177,686**	**632,008,779**	**4,025,000**	**3,984,105**	**1,481,053,379**	**1,462,640,920**	...	...	...	...	**2,129,256,065**	**2,098,633,804**
Non-budgetary	...	...	...	...	...	...	...	...	**603,731,831**	**(691,283)**	**603,731,831**	**(691,283)**
Veterans Review and Appeal Board Program—												
Budgetary	**10,328,336**	**9,987,124**	...	...	...	...	...	...	...	...	**10,328,336**	**9,987,124**
Total Ministry—												
Budgetary	**654,506,022**	**641,995,903**	**4,025,000**	**3,984,105**	**1,481,053,379**	**1,462,640,920**	...	...	...	...	**2,139,584,401**	**2,108,620,928**
Non-budgetary	...	...	...	...	...	...	...	...	**603,731,831**	**(691,283)**	**603,731,831**	**(691,283)**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Veterans Affairs Program				
					Grants				
					Benefits and services				
...	1,500,000	...	...	1,500,000	Treatment and related allowances	1,034,803	465,197	...	1,099,425
...	1,199,247,000	46,500,000	...	1,245,747,000	Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC45/8848 of November 22, 1944, which shall be subject to the *Pension Act*; for compensation for former prisoners of war under the *Pension Act*, and Newfoundland special awards	1,244,731,239	1,015,761	...	1,182,415,836
...	750,000	...	...	750,000	Payments under the Flying Accidents Compensation regulations	604,826	145,174	...	587,869
...	71,000	...	...	71,000	Payments of gallantry awards	10,671	60,329	...	11,126
...	36,900,000	...	...	36,900,000	War veterans allowances and civilian war allowances	34,125,126	2,774,874	...	37,948,781
...	2,000,000	...	...	2,000,000	Assistance in accordance with the provisions of the Assistance Fund regulations	881,348	1,118,652	...	968,074
...	1,000	...	...	1,000	Canadian Veterans Association of the United Kingdom	1,000	...	...	1,000
					Other benefits:				
...	25,000	...	...	25,000	Children of deceased veterans education assistance	617	24,383	...	38,553
...	25,000	...	...	25,000	University and vocational training	10,823	14,177	...	8,557
...	390,000	...	...	390,000	Assistance to Canadian veterans—Overseas district	312,558	77,442	...	330,836
...	2,000	...	...	2,000	Repayment under subsection (3) of section 10 of the *Veterans Rehabilitation Act*	...	2,000	...	...
...	16,319,000	...	...	16,319,000	Last Post Fund	11,400,000	4,919,000	...	13,639,295
...	7,648,000	...	...	7,648,000	Commonwealth War Graves Commission	6,610,472	1,037,528	...	6,939,989
...	70,000	...	...	70,000	United Nations Memorial Cemetery in Korea	49,502	20,498	...	49,462
...	10,000	...	(10,000)	...	(S) Returned soldiers insurance actuarial liability adjustment	...	...	...	...
...	175,000	...	(49,153)	125,847	(S) Veterans insurance actuarial liability adjustment	125,847	...	...	258,679
...	1,265,133,000	46,500,000	(59,153)	1,311,573,847		1,299,898,832	11,675,015	...	1,244,297,482

					Corporate administration				
					Payments under the *War Service Grants Act*:				
...	2,000	...	(1,468)	532	(S) Re-establishment credits under section 8	532	...	...	...
...	10,000	...	(10,000)	...	(S) Repayments under section 15 for compensating adjustments made in accordance with the terms of the *Veterans' Land Act*	...	...	...	...
...	12,000	...	(11,468)	532		532	...	...	...
...	**1,265,145,000**	**46,500,000**	**(70,621)**	**1,311,574,379**	**Total—Grants**	**1,299,899,364**	**11,675,015**	...	**1,244,297,482**
					Contributions				
					Benefits and services				
...	163,300,000	(2,200,000)	7,000,000	168,100,000	Contributions to veterans, under the Veterans independence program, to assist in defraying costs of extended health care not covered by provincial health programs	162,658,172	5,441,828	...	156,384,829
...	1,379,000	...	...	1,379,000	Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals	83,384	1,295,616	...	1,359,975
...	**164,679,000**	**(2,200,000)**	**7,000,000**	**169,479,000**	**Total—Contributions**	**162,741,556**	**6,737,444**	...	**157,744,804**
					Program Summary by Business Line				
...	1,429,812,000	44,300,000	6,940,847	1,481,052,847	Benefits and services	1,462,640,388	18,412,459	...	1,402,042,286
...	12,000	...	(11,468)	532	Corporate administration	532	...	...	...
...	**1,429,824,000**	**44,300,000**	**6,929,379**	**1,481,053,379**	**Total Program**	**1,462,640,920**	**18,412,459**	...	**1,402,042,286**
...	**1,429,824,000**	**44,300,000**	**6,929,379**	**1,481,053,379**	**Total Ministry**	**1,462,640,920**	**18,412,459**	...	**1,402,042,286**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Veterans Affairs Program			
Non-budgetary (respendable receipts)			
Veterans' Land Act Fund—			
Advances			
Repayment of loans	...	691,283	1,110,725
Total Ministry—			
Non-budgetary	...	**691,283**	**1,110,725**

Revenues

	Current year	Previous year
	$	$
Department		
Veterans Affairs Program		
Tax revenues—		
Goods and services tax	29,298	28,254
Total tax revenues	**29,298**	**28,254**
Non-tax revenues—		
Return on investments—(1)		
Loans, investments and advances—		
Veterans' Land Act Fund—		
Advances	7,167	33,420
Refunds of previous years' expenditures—		
War veterans allowance	445,359	545,696
Pensions	1,140,731	976,775
Other grants and contributions	384,893	156,293
Refunds of operating and maintenance funds	388,604	370,171
Recovery of losses of money	12,294	38,506
Adjustments to prior year's payables	2,886,583	701,092
	5,258,464	2,788,533
Sales of goods and services—		
Other fees and charges—		
Provincial hospital insurance plans for in-patient hospital services	18,220,980	19,534,207
Other in-patient hospital services	5,804,513	5,898,098
Medical services	3,885	14,430
Meals	296,488	275,513
	24,325,866	*25,722,248*
Sales of goods and information products	*2,161*	*2,166*
	24,328,027	25,724,414
Proceeds from the disposal of surplus Crown assets	94,579	71,442

Revenues—*Concluded*

	Current year	Previous year
	$	$
Miscellaneous non-tax revenues—		
Recovery of pensions from foreign governments	3,825,670	4,479,804
Rental of space in hospitals	60,227	53,587
Recovery of service to foreign veterans	...	230,277
Medals and decorations	75,919	111,448
Sundry	18,398	17,633
	3,980,214	4,892,749
Total non-tax revenues	**33,668,451**	**33,510,558**
Total Ministry	**33,697,749**	**33,538,812**

[1] Interest unless otherwise indicated.

SECTION 25

2000-2001

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Government of Canada
Gouvernement du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2001

Volume II

Part II

Additional Information and Analyses

Canada

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2000-2001

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INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in two volumes.

Volume I presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. Part I presents the financial operations of the Government, segregated by ministry while Part II presents additional information and analyses. The content of Part II is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations (Section 2);
- supplementary information required by the *Financial Administration Act* (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- acquisition of land, buildings and works (Section 6);
- acquisition of machinery and equipment (Section 7);
- transfer payments (Section 8);
- public debt charges (Section 9);
- payments of claims against the Crown, ex gratia payments and Court awards (Section 10);
- federal-provincial shared-cost programs (Section 11);
- other Government-wide information (Section 12); and,
- other miscellaneous information (Section 13).

SECTION 1

2000-2001

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Revolving Funds

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Canadian Grain Commission Revolving Fund

AUDITORS' REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
OF THE CANADIAN GRAIN COMMISSION REVOLVING FUND

We have audited the balance sheet of the Canadian Grain Commission Revolving Fund as at March 31, 2001 and the statements of operations, accumulated surplus and cash flows for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 2001 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 15, 2001

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net income for the year	252	4,339		11,708
Add: items not requiring use of funds	1,843	1,988	1,700	1,665
Operating source of funds	2,095	6,327	1,700	13,373
Net capital acquisitions	(4,000)	(2,818)	(2,000)	(1,513)
Working capital change		4,280		(11,406)
Other items		(5,422)		751
Authority provided (used)	(1,905)	2,367	(300)	1,205

The accompanying notes form an integral part of these financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2001	2000
Debit balance in the accumulated net charge against the Fund's authority	(9,960)	(2,171)
Transfer from Treasury Board Vote 5	(2,029)	
	(11,989)	(2,171)
Add: PAYE charges against the appropriation account after March 31	5,129	(19)
Less: amounts credited to the appropriation account after March 31	252	525
Net authority provided, end of year	(7,112)	(2,715)
Authority limit	12,000	12,000
Unused authority carried forward	19,112	14,715

The accompanying notes form an integral part of these financial statements.

Canadian Grain Commission Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2001	2000
ASSETS		
Current		
Accounts receivable		
Government of Canada	254	22,354
Outside parties	4,353	3,547
Prepaid expenses	39	72
Accountable advances to employees	22	16
	4,668	25,989
Capital assets—At cost (Note 3)	13,350	10,856
Less: accumulated amortization	8,741	7,734
	4,609	3,122
	9,277	29,111

	2001	2000
LIABILITITES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	270	16,141
Outside parties	879	1,133
Salaries payable	980	2,020
Vacation payable	1,519	1,300
Deferred revenue	329	353
	3,977	20,947
Long-term		
Allowance for employee termination benefits	2,894	2,308
EQUITY OF CANADA		
Contributed capital	4,941	4,941
Accumulated net charge against the Fund's authority	(9,960)	(2,171)
Accumulated surplus	7,425	3,086
	2,406	5,856
	9,277	29,111

The accompanying notes form an integral part of these financial statements.

Approved by:

B. SENFT
Commissioner

D. STOW
Commissioner

Canadian Grain Commission Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Revenues		
Service fees	41,903	40,432
Special appropriations (Note 5)	13,775	20,139
Parliamentary appropriation (Note 4)	6,186	6,280
Contract revenue	1,005	958
License fees	214	223
	63,083	68,032
Expenses		
Salaries and employee benefits	45,393	44,452
Employee termination benefits	657	637
Rent	3,500	3,322
Repairs, supplies and miscellaneous	2,347	2,795
Travel and removal	2,267	1,822
Amortization	1,234	1,095
Professional and special services	1,806	1,024
Communications	1,068	881
Postage and freight	375	363
Loss (gain) on disposal of capital assets	97	(67)
	58,744	56,324
Net income	4,339	11,708

The accompanying notes form an integral part of these financial statements.

STATEMENT OF ACCUMULATED SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Accumulated surplus (deficit), beginning of year	3,086	(8,622)
Net income for the year	4,339	11,708
Accumulated surplus, end of year	7,425	3,086

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Financial resources provided by (used in)		
Operating activities:		
Net income for the year	4,339	11,708
Non-cash items		
Amortization	1,234	1,095
Provision for employee termination benefits	657	637
Loss (gain) on disposal of capital assets	97	(67)
	6,327	13,373
Change in other assets and liabilities	4,280	(11,406)
Net financial resources provided by operating activities	10,607	1,967
Investing activities:		
Capital assets purchased	(2,827)	(1,583)
Proceeds on disposal of capital assets	9	70
Net financial resources used in investing activities	(2,818)	(1,513)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	7,789	454
Accumulated net charge against the Fund's authority, beginning of year	2,171	1,717
Accumulated net charge against the Fund's authority, end of year	9,960	2,171

The accompanying notes form an integral part of these financial statements.

Canadian Grain Commission Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Grain Commission was established under the *Canada Grain Act* in 1912. It became a Special Operating Agency on April 1, 1992. The objectives of the Canadian Grain Commission are to establish and maintain standards of quality for Canadian grain, regulate grain handling in Canada and ensure a dependable commodity for domestic and export markets in the interests of grain producers.

On January 21, 1999, an Order in Council was passed which approved changing the Canadian Grain Commission status from a Special Operating Agency to that of a separate Government department. This change was operationally effective April 1, 1999.

Effective April 1, 1995, the Treasury Board approved the establishment of the Canadian Grain Commission Revolving Fund. The Fund has a continuing non-lapsing authority for up to $12 million as a drawdown from the Consolidated Revenue Fund for the provision of regulatory grain services including the market support activity of the Grain Research Laboratory. In addition, the Treasury Board agreed to have the expenditures related to appointments by the Governor in Council of Assistant Commissioners and the Supervisor of the Winnipeg Commodity Exchange and a portion of the expenditures of the Grain Research Laboratory covered by Parliament appropriation. The maximum amount of the parliamentary appropriation is $6.28 million.

On February 1, 2000, the *Grain Futures Act* was repealed and the Canadian Grain Commission's role as the Supervisor of the Winnipeg Commodity Exchange was assumed by the Manitoba Securities Commission. The $0.2 million of parliamentary appropriation relating to this role ceased as of April 1, 2000, although an appropriation was received in fiscal 2001 for actual expenditures incurred in effecting this transition. This will reduce the maximum amount of future parliamentary appropriations to $6.08 million.

In addition to the *Canada Grain Act*, the Canadian Grain Commission also exercises certain responsibilities under the *Financial Administration Act* and associated regulations.

2. Significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements for revolving funds established by the Receiver General for Canada. The significant accounting policies are as follows:

Revenue and expense recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place. Unless otherwise disclosed, expenses are recorded in the period they are incurred.

Parliamentary appropriation

The parliamentary appropriation received for the appointments by the Governor in Council of Assistant Commissioners, the Supervisor of the Winnipeg Commodity Exchange and Grain Research Laboratory expenditures has been recorded as revenue of the Revolving Fund. Parliamentary appropriations relating to employee benefits earned prior to April 1, 1995 and subsequently paid by the Canadian Grain Commission have been recorded as an account receivable from the Government of Canada.

Capital assets

Certain capital assets previously under the custodianship of the Department of Agriculture and Agri-Food Canada were assumed by the Revolving Fund on April 1, 1995. The assumed assets were considered to be contributed capital and recorded at the Crown's estimated net book value. Capital assets acquired subsequent to April 1, 1995 are recorded at cost.

Proceeds from the disposal of contributed assets revert to the Consolidated Revenue Fund. Proceeds from the disposal of other capital assets are retained by the Revolving Fund.

Assets are amortized on a straight-line basis over their estimated useful lives, commencing in the month after acquisition, as follows:

Scientific equipment	5 years
Office equipment and furnishings	5 years
Operational equipment	10 years
Computer equipment and software	3 years
Leasehold improvements	5 years
Intangible assets	5 years

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as stipulated in their employment contracts. The Canadian Grain Commission provides for the severance entitlements earned by employees subsequent to March 31, 1995. No accrual has been made in these financial statements for severance entitlements earned by employees as at March 31, 1995. They represent an obligation of the Canadian Grain Commission that will be funded by the Treasury Board.

Canadian Grain Commission Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS— *Continued*

Pension plan

Employees of the Canadian Grain Commission are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Interest on drawdown

Interest is charged to the Revolving Fund at a rate set by the Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority. The Treasury Board does not pay interest when a surplus arises that results in no drawdown against the authority.

3. Capital assets and accumulated amortization

Capital assets— At cost	Balance April 1, 2000	Acquisitions	Disposals	Balance March 31, 2001
	(in thousands of dollars)			
Scientific equipment	3,185	583	21	3,747
Office equipment	811	254	49	1,016
Operational equipment	495	80	8	567
Computer equipment	4,122	1,140	255	5,007
Leasehold improvements	2,243	761		3,004
Intangible assets		9		9
	10,856	2,827	333	13,350

Accumulated amortization	Balance April 1, 2000	Amortization	Decrease	Balance March 31, 2001
	(in thousands of dollars)			
Scientific equipment	2,481	288	2	2,767
Office equipment	616	78	37	657
Operational equipment	164	54	3	215
Computer equipment	2,952	579	185	3,346
Leasehold improvements	1,521	235		1,756
	7,734	1,234	227	8,741

4. Parliamentary appropriation

Grain Research Laboratory

One half of the costs incurred by the Canadian Grain Commission Revolving Fund for the Grain Research Laboratory were covered by parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	2001	2000
	(in thousands of dollars)	
Salaries and employee benefits	3,581	3,766
Rent	724	752
Repairs, supplies and miscellaneous	759	803
Professional and special services	68	83
Communications	58	33
Travel and removal	146	121
Postage and freight	46	39
Employee termination benefits	57	60
Grain Research Laboratory parliamentary appropriation revenues	5,439	5,657
Appointments parliamentary appropriation revenue	747	623
Total parliamentary appropriation revenue	6,186	6,280

Appointments

The costs associated with the appointments by the Governor in Council of the Assistant Commissioners and the Supervisor of the Winnipeg Commodity Exchange were covered by parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	2001	2000
	(in thousands of dollars)	
Salaries and employee benefits	553	470
Travel and removal	108	62
Professional and special services	4	6
Communications	37	38
Repairs, supplies and miscellaneous	14	15
Rent	23	24
Employee termination benefits	6	6
Postage and freight	2	2
Appointments parliamentary appropriation revenue	747	623

Canadian Grain Commission Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

5. Special appropriations

The federal Government announced changes to the CGC's funding arrangement with additional total interim parliamentary appropriations of $83 million for the years up to and including the year ending March 31, 2004. The arrangement provides additional appropriations as follows:

	(in thousands of dollars)
2000	20,000
2001	14,000
2002	15,000
2003	17,000
2004	17,000

6. Lease commitments

Lease commitments under operating leases for office accommodation have been primarily entered into with Public Works and Government Services Canada. Future minimum lease payments over the next five years are as follows:

	(in thousands of dollars)
2002	3,254
2003	597
2004	335
2005	335
2006	137

7. Contingency

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. The amount of accumulated sick leave entitlements that will become payable in future years cannot reasonably be determined. Accordingly, no amount has been accrued in these financial statements. Payments of sick leave benefits are included in current operations as incurred.

8. Insurance

In accordance with the Government's policy of self-insurance, the Canadian Grain Commission does not carry insurance on its property.

9. Income taxes

The Canadian Grain Commission is not subject to income taxes.

Canadian Intellectual Property Office Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Intellectual Property Office (CIPO) Revolving Fund (the "Fund") as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

At the request of the Fund, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2001 and the results of operations and cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements. This external audit was conducted to assure objectivity and freedom from bias in the accompanying financial statements.

Approved by:

DAVID TOBIN
Chief Executive Officer

MAUREEN DOUGAN
Chief Operating Officer

ANDRÉ ROUSSEAU, CGA
Manager, Finance and Administration

July 12, 2001

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net income (loss) for the year	6,423	5,036	(4,022)	9,595
Add: items not requiring use of funds	14,875	17,847	11,014	14,356
Operating source of funds	21,298	22,883	6,992	23,951
Net capital acquisitions	(4,590)	(3,668)	(931)	(1,941)
Changes in working capital (Note 7)	2,137	3,536	(1,170)	(802)
Other items	(12,760)	(5,174)		(3,717)
Authority provided	6,085	17,577	4,891	17,491

The accompanying notes form an integral part of these financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2001	2000
Debit balance in the accumulated net charge against the Fund's authority	(46,606)	(27,958)
Transfer from Treasury Board Vote 5	(133)	(433)
	(46,739)	(28,391)
Add: PAYE charges against the appropriation account after March 31	5,942	5,143
Less: amounts credited to the appropriation account after March 31	2,288	2,127
Net authority provided, end of year	(43,085)	(25,375)
Authority limit	15,000	15,000
Unused authority carried forward	58,085	40,375

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DEPUTY MINISTER OF INDUSTRY CANADA

We have audited the balance sheet of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2001 and the statements of operations, accumulated surplus and cash flows for the year then ended. These financial statements are the responsibility of the management of the Canadian Intellectual Property Office Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2001 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

KPMG LLP
Chartered Accountants

Ottawa, Canada
June 8, 2001

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2001	2000
ASSETS		
Current		
Petty cash	2	2
Accounts receivable		
Government of Canada	1,054	1,450
Outside parties	1,510	1,200
Unbilled revenues	5,529	5,246
Prepaid expenses	23	23
	8,118	7,921
Capital assets (Note 3)	68,039	82,218
Unbilled revenues	263	703
	76,420	90,842

	2001	2000
LIABILITIES		
Current		
Deposit accounts	632	475
Accounts payable		
Government of Canada	2,434	2,472
Outside parties	6,215	5,201
Deferred revenues	15,427	12,827
	24,708	20,975
Employee termination benefits and vacation pay	3,127	2,509
Deferred revenues	17,089	15,865
	20,216	18,374
Deferred capital assistance (Note 4)	39,905	46,290
Commitments (Note 6)		
Contingencies (Note 10)		
EQUITY OF CANADA (Note 5)		
Accumulated net charge against the Fund's authority	(46,606)	(27,958)
Accumulated surplus	38,197	33,161
	(8,409)	5,203
	76,420	90,842

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Revenues	72,513	70,980
Expenses		
Salaries and employee benefits	37,415	35,897
Amortization of capital assets	14,668	14,356
Professional services	9,309	9,625
Accommodation	5,084	4,084
Materials and supplies	2,099	1,403
Information	464	867
Communications	489	530
Travel	318	196
Freight and postage	268	256
Repairs and maintenance	258	249
Training	190	87
Rentals	121	148
	70,683	67,698
Net income before amortization of deferred capital assistance and loss on disposal of capital assets	1,830	3,282
Amortization of deferred capital assistance	6,385	6,385
Net income before disposal of capital assets	8,215	9,667
Loss on disposal of capital assets	(3,179)	(72)
Net income	5,036	9,595

The accompanying notes form an integral part of these financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Balance, beginning of year	33,161	23,566
Net income for the year	5,036	9,595
Balance, end of year (Note 5)	38,197	33,161

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Operating activities:		
Net income	5,036	9,595
Add: amortization of capital assets	14,668	14,356
Add: loss on disposal of capital assets	3,179	72
Less: amortization of deferred capital assistance	6,385	6,385
	16,498	17,638
Changes in working capital (Note 7)	3,536	(802)
Changes in other assets and liabilities		
Unbilled revenues	440	(380)
Employee termination benefits and vacation pay	618	459
Deferred revenues	1,224	918
	2,282	997
Net financial resources provided by operating activities	22,316	17,833
Investing activities:		
Capital assets acquired	(3,668)	(2,013)
Net financial resources provided by investing activities and change in the accumulated net charge against the Fund's authority account, during the year	18,648	15,820
Accumulated net charge against the Fund's authority account, beginning of year	27,958	12,138
Accumulated net charge against the Fund's authority account, end of year (Note 5)	46,606	27,958

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS

1. Purpose and authority

The Canadian Intellectual Property Office Revolving Fund (the "Fund") grants or registers exclusive ownership of intellectual property in Canada. In exchange, the Fund acquires intellectual property information and state-of-the-art technology which it disseminates to Canadian firms, industries and individuals to improve economic performance, competitiveness and to stimulate further invention and innovation.

The Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund was granted on February 22, 1994 and has an authorized limit of $15,000,000. The Fund has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. The Fund may retain surpluses within the Revolving Fund to continue to automate operations.

2. Significant accounting policies

Basis of accounting

These financial statements have been prepared in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

Revenue recognition

Revenue derived from processing patent, trade-mark and industrial design applications is recognized using the percentage of completion method as work progresses. Fees received in excess of revenues recognized are reflected as deferred revenues. Revenues recognized in excess of fees received are recorded as unbilled revenues. Other revenue is recognized upon receipt. Fees are prescribed by various Orders in Council.

Accounts receivable

Accounts receivable from outside parties consists mainly of cash receipts in transit at March 31, 2001.

Capital assets and amortization

Capital assets are recorded at cost. Capital assets are amortized on a straight-line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

Software	3 years
Hardware	3-5 years
Furniture	10-15 years
Equipment	10 years
Leasehold improvements	term of the lease, plus option period
Systems	estimated useful life, beginning in year of deployment

Deferred capital assistance

The Fund received $63,848 from the Crown for the development of the Techsource automation project, which was implemented in 1997-98. The deferred capital assistance is amortized on a straight-line basis over the estimated useful life of the Techsource system.

Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to an employee joining the Revolving Fund are a liability of the Treasury Board and accordingly have not been recorded in the accounts. As at March 31, 2001, the Treasury Board liability for the Fund employees is $4.4 million (2000— $4.7 million). The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

Pension plan

Employees of the Fund are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

Canadian Intellectual Property Office Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS—*Continued*

3. Capital assets and accumulated amortization

	Cost March 31, 2000	Additions	Disposals	Cost March 31, 2001	Accumulated amortization	Net carrying value
	(in thousands of dollars)					
Leasehold improvements	10,993	361		11,354	5,572	5,782
Software	846	35	192	689	603	86
Hardware	7,229	22	1,129	6,122	4,762	1,360
Equipment	143		96	47	28	19
Furniture	1,709		35	1,674	535	1,139
Systems						
INTREPID	3,735			3,735	1,972	1,763
TechSource	93,610		11,000	82,610	30,655	51,955
Other	3,761	1,193	12	4,942	1,503	3,439
Systems under development	439	2,057		2,496		2,496
Total	122,465	3,668	12,464	113,669	45,630	68,039

4. Deferred capital assistance

	2001	2000
	(in thousands of dollars)	
Deferred capital assistance contribution	63,848	63,848
Less: Accumulated amortization	23,943	17,558
Net book value	39,905	46,290

5. Equity of Canada

Accumulated net charge against the Fund's authority

Accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on behalf of the Revolving Fund.

Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening deficit of $9,448 upon establishment of the Revolving Fund.

6. Commitments

TechSource

The Fund has contracted Government Telecommunication and Informatics Services to provide maintenance services for the TechSource system. Amounts committed are:

	(in thousands of dollars)
2002	3,327
2003	3,327
2004	3,327
2005	3,327
2006	496
	13,804

The Fund has operating leases for its premises from PWGSC. Future lease payments are as follows:

	(in thousands of dollars)
2002	4,807
2003	4,608
2004	4,572
2005	4,572
	18,559

Canadian Intellectual Property Office Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

7. Changes in working capital

Components of the changes in current assets and liabilities include:

	2001	2000
	(in thousands of dollars)	
Accounts receivable	86	(1,079)
Unbilled revenues (short term)	(283)	535
Prepaid expenses		47
Deposit accounts	157	94
Accounts payable	976	108
Deferred revenues (short term)	2,600	(507)
	3,536	(802)

8. Related party transactions

Through common ownership, the Fund is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation and legal services are made to related parties in the normal course of business.

9. Insurance

The Fund does not carry insurance on its property. This is in accordance with the Government of Canada policy of self-insurance.

10. Contingencies

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

11. Income taxes

The Fund is not subject to income taxes.

12. Comparative figures

Certain comparative figures have been reclassified to conform with the current year's presentation.

Canadian Pari-Mutuel Agency Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of preceding years. Some previous years' figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, these financial statements were reviewed by Agriculture and Agri-Food Canada's Corporate Management Branch. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The department's Corporate Management Branch develops and disseminates financial management and accounting policies and issues specific directives to the staff managing the Revolving Fund in order to maintain standards of accounting and financial management.

Financial management and internal control of the Fund are maintained through the appropriate division of responsibility, the provision of leadership and evaluation of those operating the Fund as well as internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

E. MASSEY
Executive Director,
Canadian Pari-Mutuel Agency

B. DEACON
Senior Financial Officer

August 3, 2001

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net income (loss) for the year		829		(304)
Add: items not requiring use of funds	150	525	150	89
Operating sources (use) of funds	150	1,354	150	(215)
Net capital acquisitions	(150)	(109)	(150)	(62)
Working capital change		(560)		(55)
Other items		560		55
Authority provided (used)		1,245		(277)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2001	2000
Debit balance in the accumulated net charge against the Fund's authority	(2,209)	(1,578)
Add: PAYE charges against the appropriation account after March 31	898	1,725
Less: amounts credited to the appropriation account after March 31	456	670
Net authority provided, end of year	(1,767)	(523)
Authority limit	2,000	2,000
Unused authority carried forward	3,767	2,523

The accompanying notes are an integral part of the financial statements.

Canadian Pari-Mutuel Agency Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2001	2000
ASSETS		
Current		
Accounts receivable		
Outside parties	456	670
Accountable advance to employees	13	18
	469	688
Capital assets, appraisal plus additions at cost (Note 3)	1,459	1,519
Less: accumulated amortization	1,250	965
	209	554
	678	1,242

	2001	2000
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Outside parties		
Accounts payable	898	1,725
Vacation pay	156	108
	1,054	1,833
Long-term		
Provision for employee termination benefits	417	400
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(2,209)	(1,578)
Accumulated surplus	1,416	587
	(793)	(991)
	678	1,242

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001	2000
Revenues		
Pari-mutuel levy	14,917	14,099
Others	4	2
Gross profit	14,921	14,101
Operating expenses		
Personnel		
Salaries and wages	3,648	3,474
Contribution to employee benefit plans	801	731
Provision for employee termination benefits	70	(49)
Information	17	19
Professional and special services		
Drug control	3,601	5,105
Race patrol	3,241	3,182
Photo finish	580	566
Drug research	109	
Other professional and special services	516	428
Transportation and communications	768	512
Amortization	455	112
Rentals	141	156
Utilities, materials and supplies	117	134
Purchased repairs and maintenance	28	9
Loss on disposal of capital assets		26
Total expenditures	14,092	14,405
Net income (loss)	829	(304)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001	2000
Balance, beginning of year, as previously reported	587	891
Net income (loss) for the year	829	(304)
Balance, end of year	1,416	587

The accompanying notes are an integral part of the financial statements.

Canadian Pari-Mutuel Agency Revolving Fund—*Continued*

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Operating activities:		
Net income (loss) before extraordinary items	829	(304)
Add:		
Amortization	455	112
Loss on disposal of capital assets		26
Provision for employee termination benefits	70	(49)
	1,354	(215)
Change in current assets and liabilities	(560)	(55)
Change in other assets and liabilities	16	(40)
Payments on and change in allowance for employee termination benefits	(70)	49
Net financial resources provided (used) by operating activities	740	(261)
Investing activities:		
Capital assets:		
Purchased	(109)	(62)
Net financial resources used by investing activities	(109)	(62)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	631	(323)
Accumulated net charge against the Fund's authority account, beginning of year	1,578	1,901
Accumulated net charge against the Fund's authority account, end of year	2,209	1,578

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1, 1970* was repealed and replaced by section 2 of the *Revolving Funds Act* in 1985.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time.

Charges to the Fund are to include administration expenses of the Agency and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. Its balance, shown on the balance sheet under Equity of Canada, represents the financial position of the Revolving Fund. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

2. Significant accounting policies

(a) Capital assets

Capital assets, acquired from parliamentary appropriations prior to April 1, 1970 are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are amortized from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

(b) Pension plan

Employees of the Canadian Pari-Mutuel Agency operating the Supervision Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account.

(c) Vacation pay

The accrued liability on the balance sheet represents the amount of vacation pay credits outstanding at the end of the year.

Canadian Pari-Mutuel Agency Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

(d) Employee termination benefits

Employees leaving government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of thirteen weeks' pay.

The allowance at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of thirteen weeks' pay.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Furniture and equipment	205	5		210
Electronic data processing equipment	587	83	156	514
Automotive	53	21	13	61
Buildings	575			575
Land	99			99
	1,519	109	169	1,459

Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
	(in thousands of dollars)			
Furniture and equipment	154	54		208
Electronic data processing equipment	449	146	156	439
Automotive	30	12	13	29
Buildings	332	242		574
	965	454	169	1,250

Consulting and Audit Canada Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Consulting and Audit Canada Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2001 and the results of its operations and its cash flows for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organisation.

Approved by:

ROD MONETTE

Assistant Deputy Minister,
Government Operational Service

C. OUIMET

Chief Executive Officer,
Consulting and Audit Canada

July 10, 2001

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net income for the year	200	3,386	200	2,882
Add: items not requiring use of funds	1,200	507	1,200	445
Operating source of funds	1,400	3,893	1,400	3,327
Net capital acquisitions	(500)	(58)	(500)	(11)
Working capital change (Note 6)	200	3,680	200	(2,840)
Other items		(4,425)		2,987
Authority provided	1,100	3,090	1,100	3,463

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2001	2000
Credit balance in the accumulated net charge against the Fund's authority	2,099	9,637
Add: PAYE charges against the appropriation account after March 31	19,768	16,271
Less: amounts credited to the appropriation account after March 31	21,170	21,901
Net authority used, end of year	697	4,007
Authority limit	25,101	25,101
Unused authority carried forward	24,404	21,094

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Consulting and Audit Canada Revolving Fund as at March 31, 2001, the statement of operations, accumulated deficit and the statement of cash flows for the year then ended. These financial statements are the responsibility of the management of the Consulting and Audit Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Consulting and Audit Canada Revolving Fund as at March 31, 2001, the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
June 5, 2001

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2001	2000		2001	2000
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	22,913	22,043	Government of Canada	2,049	653
Outside parties	169	357	Outside parties	20,471	17,505
	23,082	22,400		22,520	18,158
Capital assets (Note 3)	62	62	Allowance for employee termination benefits	2,899	2,427
			Commitments and contingencies (Notes 4 and 5)		
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority	2,099	9,637
			Accumulated deficit	(4,374)	(7,760)
	23,144	22,462		23,144	22,462

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Revenues		
Consulting and audit services	92,614	93,703
Recovery—Shared systems support centre costs	20,227	19,952
	112,841	113,655
Direct costs	74,494	77,894
Gross operating profit	38,347	35,761
Operating expenses		
Salaries and employee benefits	26,323	25,091
Provision for employee termination benefits	472	343
Professional and special services	3,563	2,919
Repairs, supplies and miscellaneous	2,153	1,623
Occupancy costs	1,211	1,386
Communications	505	442
Travel	267	199
Interest on drawdown	254	623
Rentals	90	72
Amortization	35	102
Information	52	43
Freight	36	36
	34,961	32,879
Net income	3,386	2,882

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Operating activities:		
Net income	3,386	2,882
Employee termination benefits payments	(118)	(83)
Items not affecting use of authority		
Amortization	35	102
Provision for employee termination benefits	590	426
	3,893	3,327
Working capital change (Note 6)	3,680	(2,840)
	7,573	487
Investing activities:		
Capital assets		
Acquisitions	(58)	(11)
Disposals / adjustments	23	
	(35)	(11)
Net decrease in accumulated net charge against the Fund's authority	7,538	476
Accumulated net charge against the Fund's authority, beginning of year	(9,637)	(10,113)
Accumulated net charge against the Fund's authority, end of year	(2,099)	(9,637)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Balance, beginning of year	(7,760)	(10,642)
Net income for the year	3,386	2,882
Balance, end of year	(4,374)	(7,760)

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

Consulting and Audit Canada (CAC) is a Special Operating Agency that provides, on an optional and fee-for-services basis, consulting and audit services to federal government departments and agencies across Canada. Services may also be made available to foreign governments and international organizations.

CAC is financed by means of the Consulting and Audit Canada Revolving Fund, effective April 1, 1992. Under paragraph 55.5.4(3) of the *Department of Public Works and Government Services Act*, the Fund was initially provided with a line of credit to a maximum of $30,000,000 to fund operations. This limit was later adjusted by $4,899,387 to $25,100,613 by the Treasury Board (TB decision 826332 dated November 5, 1998) to reflect an adjustment to the spending authority.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Capital assets

Capital assets are stated at cost and are amortized over 3 years commencing the month after acquisition on a straight-line basis.

(c) Pension plan

Employees of CAC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

No accrual is made for severance entitlements on service prior to April 1, 1992. Benefits earned prior to April 1, 1992 and estimated at $3,361,000 (1999-2000—$3,168,000) represent an obligation of CAC and will be funded by the Treasury Board.

(e) Insurance

CAC does not carry insurance on its property. This is consistent with the government's policy of self insurance.

3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acquisitions	Disposals/ adjustments	Balance, end of year
	(in thousands of dollars)			
Computer equipment and software	1,800	58	(1,616)	242

Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals/ adjustments	Balance, end of year
	(in thousands of dollars)			
Computer equipment and software	1,738	35	(1,593)	180
Net	62			62

4. Commitments

CAC leases its premises and office equipment under operating leases. The head office lease is being renewed on an annual basis. Future payments for the existing leases are as follows:

	(in thousands of dollars)
2001-2002	1,388
2002-2003	842
2003-2004	73
2004-2005	26
	2,329

5. Contingencies

CAC has some legal claims outstanding as at March 31, 2001. The outcome of these actions are currently not determinable, however they are not expected to have a material impact on the financial position of the organization.

Consulting and Audit Canada Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

6. Changes in working capital

	2001	2000	Changes
	(in thousands of dollars)		
Current assets	23,082	22,400	(682)
Current liabilities	22,520	18,158	4,362
	562	4,242	3,680

CORCAN Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with Canadian generally accepted accounting principles, as set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Any differences in the comparative amounts from the amounts in the financial statements for the year ended March 31, 2001 are solely the results of reclassifications for comparative purposes.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's Directorate of Financial Services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets.

Approved by:

SUDIN RAY
Chief executive officer

August 30, 2001

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net loss for the year	(500)	(1,751)	(2,870)	(4,276)
Add: items not requiring use of funds	2,200	3,059	2,690	3,209
Operating source (use) of funds	1,700	1,308	(180)	(1,067)
Net capital acquisitions	(1,720)	(1,367)	(2,065)	(1,285)
Working capital change	500	24,453	(1,530)	(5,145)
Other items		(894)	(654)	117
Cash provided	480	23,500	(4,429)	(7,380)
Net adjustments to convert to modified cash accounting basis (1)		(6,786)		1,971
Authority provided (used)	480	16,714	(4,429)	(5,409)

(1) These adjustments reflect non-cash items (recorded against authority used); the current year P-13 and P-14 transactions; and the removal of previous year P-13 transactions.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2001	2000
Credit balance in the accumulated net cash disbursements against the Fund's authority account	20,598	44,098
Add: PAYE charges against the appropriation account after March 31		6,468
Less: amounts credited to the appropriation account after March 31		13,254
Transfer from TB Vote 5	142	142
Net authority used, end of year	20,456	37,170
Authority limit	45,000	45,000
Unused authority carried forward	24,544	7,830

CORCAN Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE ADVISORY BOARD OF CORCAN

We have audited the balance sheet of CORCAN as at March 31, 2001 and the statements of operations, accumulated deficit and changes in cash flows for the year then ended. These financial statements are the responsibility of CORCAN's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

We were not present to observe the physical inventory-taking at the beginning of the year because we were engaged as auditors by CORCAN subsequent to that date. We were unable to satisfy ourselves as to the inventory quantities, and amounts of accounts payable and accounts receivable as at the beginning of year by means of other auditing procedures and, accordingly, were unable to satisfy ourselves as to the carrying value of inventory, accounts payable and accounts receivable at that date. As a result, we were unable to determine whether adjustments might be necessary to revenues, cost of goods sold, expenses, net loss for the year, opening accumulated deficit and cash provided from operations.

In our opinion, except for the effect of adjustments, if any, which might have been required had we been able to satisfy ourselves with respect to opening inventory quantities and the allocation of revenues and cost of goods sold between the current and the preceding year as described in the preceding paragraph, the financial statements present fairly, in all material respects, the financial position of CORCAN as at March 31, 2001 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

The financial statements for the preceding year are unaudited.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
May 25, 2001

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2001	2000 (unaudited)
ASSETS		
Current		
Accounts receivable (Note 5)	8,[illegible]	21,226
Inventories (Note 6)	13,129	16,025
Other	27	18
	22,032	37,269
Capital assets (Note 7)	10,026	11,578
Deferred charges (net of amortization)	408	641
	32,466	49,488

	2001	2000 (unaudited)
LIABILITIES		
Current		
Accounts payable (Note 8)	20,753	11,852
Deferred revenues	107	27
	20,860	11,879
Long-term		
Employee termination benefits	2,666	2,737
Obligation under capital lease (Note 9)	213	
	23,739	14,616
Commitments and contigencies (Notes 10 and 13)		
EQUITY OF CANADA		
Contributed capital	10,086	10,086
Accumulated net charges against the Fund's authority	20,598	44,098
Accumulated deficit	(21,957)	(19,312)
	8,727	34,872
	32,466	49,488

The accompanying notes are an integral part of the financial statements.

CORCAN Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000 (unaudited)
Revenues (Note 11)	56,900	54,114
Cost of goods sold (Note 11)	63,603	61,688
Gross margin	(6,703)	(7,574)
Other revenues		
Training and correctional fees	20,958	20,659
Miscellaneous	114	149
	21,072	20,808
Expenses		
Operating	5,462	5,250
Administrative	4,802	6,643
Selling and marketing	3,431	4,189
Interest	1,991	1,428
Other	434	
	16,120	17,510
Net loss	(1,751)	(4,276)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000 (unaudited)
Balance, beginning of year	(19,312)	(15,153)
Restatement		
Vacation pay (Note 3)	(894)	
Emloyee termination benefits adjustment (Note 4)		(681)
Depreciation adjustment (Note 4)		798
Restated balance, begening of year	(20,206)	(15,036)
Net loss for the year	(1,751)	(4,276)
Balance, end of year	(21,957)	(19,312)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000 (unaudited)
Operating activities:		
Net loss for the year	(1,751)	(4,276)
Employee termination benefits payments	(350)	(71)
Adjustments for non-cash items:		
Provision for termination benefits	279	1,005
Amortization	2,852	2,606
Amortization of deferred charges	211	212
Gain (loss) on disposal of capital assets	(50)	131
Other	117	(674)
	1,308	(1,067)
Changes in non-cash working capital		
Account receivable	12,350	(5,414)
Inventories	2,896	(1,923)
Other	(9)	84
Accounts payable	8,901	2,639
Deferred revenue	80	(849)
Cash provided (used) by operating activities	25,526	(6,530)
Investing activities:		
Capital assets acquisitions	(1,367)	(1,285)
Deferred charges	22	318
Cash provided (used) by investing activities	(1,345)	(967)
Financing activities		
Capital leases	213	
Adjustments to accumulated deficit balance, beginnig of year	(894)	117
Net increase (decrease) in accumulated net charge against the Fund's authority	23,500	(7,380)
Accumulated net charge against the Fund's authority account, beginning of year	(44,098)	(36,718)
Accumulated net charge against the Fund's authority account, end of year	(20,598)	(44,098)

The accompanying notes are an integral part of the financial statements.

CORCAN Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

CORCAN Revolving Fund is an agency within Correctional Service Canada financed by way of a Revolving Fund. The CORCAN Revolving Fund (the "Fund") was established under *Appropriation Act No. 4, 1991-92*, which authorized the operation of the Fund effective April 1, 1992 in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. CORCAN Revolving Fund's purpose is to aid in the safe reintegration of offenders into Canadian society by providing employment and training opportunities to offenders incarcerated in federal penitentiaries and, for brief periods of time, after they are released into the community. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $45,000,000 at any time. An amount of $15,218,000, representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992.

2. Significant accounting policies

The accompanying financial statements have been prepared in accordance with Canadian generally accepted accounting principles. Since a precise determination of many assets and liabilities is dependent upon future events, the preparation of financial statements for a period necessarily involves the use of estimates and approximations which have been made with careful judgement. These financial statements present the assets, liabilities and results of operations of the Fund and have been prepared with reasonable limits of materiality and within the framework of the accounting policies summarized below.

Recognition of revenue and expense

Except as noted below, revenues are recognized when goods are sold or services rendered. For multi-year construction contracts in excess of $100,000 the percentage of completion method of accounting is used. Degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated. Profits in construction contracts of up to $100,000 are recognized when the contract has been substantially completed.

Expenses are recorded in the period they are incurred.

Inventories

Inventories are valued at the lower of cost and net realizable value.

Capital assets

Capital assets are recorded at cost and are amortized from the month following the month of acquisition on a straight-line basis over their estimated useful lives as follows:

Plant and equipment	10 years
Office furniture and equipment	10 years
Computer equipment	3 years
Vehicle fleet	5 years
Dairy herd	3 years

Deferred charges

Deferred charges, consisting of manufacturing R&D costs and development costs of computerized financial systems, are amortized on a straight-line basis. Periods of amortization are based on the future economic benefit of these costs.

Pension plan

Employees of CORCAN Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts. Pension plan expense is recognized when it is earned.

Employee termination benefits

Employees of CORCAN Revolving Fund are entitled to specified termination benefits based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned by employees of CORCAN Revolving Fund prior to April 1, 1992 were funded by Treasury Board and have been included in the employee termination benefit liability on CORCAN Revolving Fund's financial statements. The liability for benefits earned after April 1, 1992 is recorded in the accounts of the Fund as the benefits accrue to the employees.

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. The amount of accumulated sick leave entitlements that will become payable in future years cannot reasonably be determined. Accordingly, no amount has been accrued in these financial statements.

CORCAN Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS— *Continued*

Financial instruments

The fair value of financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of accounts receivable, accounts payable, accrued liabilities and long-term debt. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks arising from those instruments.

3. Changes in accounting policy

Effective April 1, 2000, the Fund changed its accounting policy with respect to vacation pay. In prior years, vacation pay was expensed in the year it was paid to the employees. In fiscal 2001, CORCAN Revolving Fund changed its accounting policy to the accrual method of accounting and now expenses vacation pay as it is earned by the employees. This change in accounting policy has been applied on a retroactive basis without restatement of comparative balances. The effect of this change on the financial statements of CORCAN Revolving Fund is an increase of the fiscal 2001 opening accumulated deficit by $894,000, an increase of the fiscal 2001 expense by $154,000 and the recording of a March 31, 2001 liabilitiy of $1,048,000.

The cost of doing warranty work was previously recorded in the statement of operations when costs were incurred. In fiscal 2001, CORCAN Revolving Fund adopted a new accounting policy whereby potential warranty costs associated with products are recorded when products are sold. This change in accounting policy has been applied on a prospective basis. The warranty provision recorded for the current year and being expensed in the statement of operations amounts to $250,000.

4. Correction of error

Errors were made in previous years in the calculation of employee termnation benefits and depreciation. As a result, the opening accumulated deficit has been adjusted as follows: increase in opening accumulated deficit of fiscal 2000 in the amount of $681,000 for employee termination benefits and decrease of the opening accumulated deficit of fiscal 2000 in the amount of $798,000 for depreciation. Prior year comparative figures have not been adjusted in the statement of operations as the allocation of the miscalculation are not readily determinable by year and as such the correction has been made retroactively with no restatement of the statement of operations.

5. Accounts receivable

	2001	2000 (unaudited)
	(in thousands of dollars)	
Government of Canada	5,113	17,655
Outside parties	4,206	3,954
Less: allowance for doubtful accounts	443	383
	8,876	21,226

6. Inventories

	2001	2000 (unaudited)
	(in thousands of dollars)	
Raw materials	4,897	5,027
Work in progress	275	388
Finished goods	4,601	8,149
Livestock	3,613	3,331
	13,386	16,895
Provision for obsolete inventory	(257)	(870)
	13,129	16,025

7. Capital assets and accumulated amortization

	2001		2000 (unaudited)	
	Cost	Accumulated amortization	Cost	Accumulated amortization
	(in thousands of dollars)			
Plant and equipment	23,914	15,980	23,398	14,500
Office furniture and equipment	1,315	781	1,166	276
Computer equipment	3,001	2,668	3,189	2,345
Vehicle fleet	629	516	622	468
Dairy herd	1,089	261	1,064	272
Plant and equipment under capital lease	301	17		
	30,249	20,223	29,439	17,861
Accumulated amortization	(20,223)		(17,861)	
Net book value	10,026		11,578	

8. Accounts payable

	2001	2000 (unaudited)
	(in thousands of dollars)	
Government of Canada	12,168	6,536
Outside parties	8,585	5,316
	20,753	11,852

CORCAN Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

9. Obligations under capital lease

The future minimum lease payments for obligations under capital leases are:

	(in thousands of dollars)
2002	68
2003	57
2004	56
2005	53
2006	45
Subsequent years	77
	356
Financing charges	101
	255
Current portion	42
Long term portion	213

The leases are for varying periods extending to March 2010 and have varying interest rates ranging from 8.9% to 13.2%.

10. Commitments

CORCAN Revolving Fund is committed under the terms of various lease agreements. The minimum annual payments over the next five years are as follows:

	2002	2003	2004	2005	2006	Total
	(in thousands of dollars)					
Property	228					228
Production equipment	39	16	17	12		84
Total	267	16	17	12		312

11. Revenues and cost of goods sold

Year ended March 31, 2001	Revenues	Cost of goods sold	Gross margin
	(in thousands of dollars)		
Agribusiness and forestry	11,133	14,435	(3,302)
Services	4,753	5,051	(298)
Textile	4,379	4,686	(307)
Manufacturing	20,992	25,360	(4,368)
Construction	15,643	14,071	1,572
Total	56,900	63,603	(6,703)

Year ended March 31, 2000 (unaudited)	Revenues	Cost of goods sold	Gross margin
	(in thousands of dollars)		
Agribusiness and forestry	9,965	12,949	(2,984)
Services	4,876	5,100	(224)
Textile	4,481	5,287	(806)
Manufacturing	19,445	22,644	(3,199)
Construction	15,347	15,708	(361)
Total	54,114	61,688	(7,574)

12. Other income statement items

Included in the expenses are the following items:

	2001	2000 (unaudited)
	(in thousands of dollars)	
Amortization of capital assets (including assets under capital lease)	2,852	2,606
Deferred development costs amortization	211	212
Interest on capital lease obligations	20	

13. Contingencies

CORCAN Revolving Fund must self-assess its employee benefits which are remitted to Treasury Board. Having received a clarification notice on the calculation formula during the current year, it was realized that the formula used in prior years was incorrect. The new formula was used to calculate the current year's employee benefits. CORCAN Revolving Fund will begin discussions with Treasury Board with regards to the prior year's discrepancies. The amount of these discrepancies is undeterminable.

CORCAN Revolving Fund has some outstanding legal claims in dispute as at March 31, 2001. The outcome of these actions are currently not determinable, however they are not expected to have a material impact on the financial results of the Fund.

Defence Production Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Defence Production Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds, the *Defence Production Act*, and the reporting requirements and standards of the Receiver General for Canada.

There were no transactions in the Defence Production Revolving Fund during 2000-2001 fiscal year.

Approved by:

ROD MONETTE

Assistant Deputy Minister,
Government Operational Service

J.S. BILLINGS

Assistant Deputy Minister,
Supply Operations Service

July 10, 2001

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2001	2000
Joint authority limit	100,000[1]	100,000
Net authority available for the Fund's account	100,000	100,000
Unused authority carried forward	100,000	100,000

[1] Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is $100,000,000, as explained in Note 1.

DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2001	2000
Joint authority limit	100,000[1]	100,000
Less: authority limit applied to the Defence Production Revolving Fund	100,000	100,000
Unused authority carried forward		

[1] Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is $100,000,000, as explained in Note 1.

Defence Production Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Defence Production Revolving Fund was established by section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

(a) financing the stockpiling of defence supplies or strategic materials;

(b) making loans or advances to aid in defence procurement, such as working capital loans for advance payments on contracts, but not including loans or advance payments for capital purposes; and

(c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated Government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c.17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the *Adjustment of Accounts Act* to make payments out of the Consolidated Revenue Fund, of which the total of these two accounts is not to exceed $100 million at any time.

Geomatics Canada Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Geomatics Canada Revolving Fund have been prepared as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. They were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions and benefits from the advice of accounting personnel of Corporate Services Sector (CSS). Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

CSS develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, external auditors have examined the financial data contained in these financial statements. Their role is to express an informed judgement as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgement is based on procedures described in the opinion appended to these financial statements.

Approved by:

JANE MEYBOOM
Director General, Finance
(Senior full-time financial officer)

BRUCE HOLDEN
Assistant Deputy Minister,
Corporate Services
(Senior financial officer)

September 10, 2001

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net income (loss)	700	(38)	500	(619)
Add: items not requiring use of funds—				
Amortization	300	591	300	515
Operating source (use) of funds	1,000	553	800	(104)
Net capital acquisitions	(100)	(285)	(200)	(891)
Working capital change	200	770	200	380
Other items	36	812	37	(440)
Authority provided (used)	1,136	1,850	837	(1,055)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2001	2000
Credit balance in the accumulated net charge against the Fund's authority account	964	2,020
Add: PAYE charges against the appropriation account after March 31	1,337	1,215
Less: amounts credited to the appropriation account after March 31	1,433	517
Net authority used, end of year	868	2,718
Authority limit	8,000	8,000
Unused authority carried forward	7,132	5,282

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL,
AUDIT AND REVIEW BRANCH
NATURAL RESOURCES CANADA

We have audited the balance sheet of the Geomatics Canada Revolving Fund as at March 31, 2001 and the statements of operations, accumulated surplus, cash flows, authority provided (used) and reconciliation of unused authority for the year then ended. These financial statements are the responsibility of the management of the Geomatics Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 2001 and the results of its operations, cash flows, authority provided (used) and reconciliation of unused authority for the year then ended in accordance with accounting principles for revolving funds of the Government of Canada as described in Note 2.

RAYMOND, CHABOT, GRANT, THORNTON
Chartered Accountants

Ottawa, Canada
July 27, 2001

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2001	2000
ASSETS		
Current		
Accounts receivable		
Government of Canada	1,322	845
Outside parties (Note 4)	2,171	2,477
Inventory (Note 5)	3,460	3,110
	6,953	6,432
Capital assets (Note 6)		
At cost	4,442	4,157
Less: accumulated amortization	2,370	1,779
	2,072	2,378
	9,025	8,810

	2001	2000
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	3,668	2,912
Outside parties		
Account payable	481	60
Vacation pay	93	104
Deferred revenues	530	405
	4,772	3,481
Long-term		
Termination benefits payable	131	113
EQUITY OF CANADA		
Contributed capital	1,438	1,438
Accumulated net charge against the Fund's authority	964	2,020
Reserve for replacement of printing presses (Note 8)	1,600	1,600
Accumulated surplus	120	158
	4,122	5,216
	9,025	8,810

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund— *Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2001	2000
Revenues		
Product revenues	10,839	10,264
Services revenues	3,291	5,290
Consulting revenues	255	537
	14,385	16,091
Cost of sales (Note 7)	2,772	2,848
Income before direct and indirect expenses	11,613	13,243
Direct expenses		
Salaries	4,596	4,785
Employee benefits	1,073	1,169
Professional and special services	1,997	3,126
Transportation and communication	617	719
Purchased repair and upkeep	393	455
Utilities, materials and supplies	378	518
Rentals	350	571
Information	76	249
Other expenditures	12	11
	9,492	11,603
Indirect expenses		
Sector services	661	916
Corporate services	485	452
Occupancy	439	531
Amortization (Note 6)	448	384
Interest	124	23
Provision for employee termination benefits	11	11
Bad debts	(9)	(58)
	2,159	2,259
Total expenses	11,651	13,862
Net loss	(38)	(619)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2001	2000
Surplus, beginning of year	158	777
Net loss for the year	(38)	(619)
Surplus, end of year	120	158

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2001	2000
Operating activities:		
Net loss	(38)	(619)
Add: amortization	591	515
	553	(104)
Changes in non-cash working capital (Note 3)	770	380
Changes in provision for employee termination benefits	18	21
Net financial resources provided by operating activities	1,341	297
Investing activities:		
Capital assets purchased (Note 6)	(285)	(891)
Net financial resources used by investing activities	(285)	(891)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	1,056	(594)
Accumulated net charge against the Fund's authority account, beginning of year	(2,020)	(1,426)
Accumulated net charge against the Fund's authority account, end of year	(964)	(2,020)

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Geomatics Canada Revolving Fund (the Fund) was originally established under *Appropriation Act No. 3, 1993-94*. It was called "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and approval was conditional on specified conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who directly benefit from them. Subsequently, as registered in Treasury Board Minute 822296 dated December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" was renamed the "Geomatics Canada Revolving Fund". Having met its specified conditions, permanent continuing authority for the Fund was obtained and registered in Treasury Board Minute 822393 dated February 9, 1995.

Geomatics Canada Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

The Fund has received a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which at any time is not to exceed $8,000,000.

2. Significant accounting policies

(a) Accounting principles

These financial statements of the Geomatics Canada Revolving Fund have been prepared in accordance with Canadian generally accepted accounting principles, taking into account particular disclosure requirements of the *Public Accounts of Canada* (Volume II, Part II, Chapter 4), being in respect of Policy, Procedural Requirements, and Preparation and Disclosure of Ministerial Statements, as are therein described.

(b) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(c) Revenue recognition

Revenues are recognized when goods are sold or services rendered. For multi-year consulting or services contracts, the percentage of completion method of accounting is used. A degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which a determination is made and losses, if any, are fully recognized when anticipated.

(d) Inventory

The inventory of maps is valued at the lower of cost or net realization value, with cost being determined using the weighted average printing cost of each title. An inventory of materials is valued at the lower of cost or replacement value.

(e) Capital assets

Capital assets purchased by the Fund since April 1, 1994 are recorded at cost. These assets are amortized on a straight-line basis over their estimated useful lives, commencing with the month subsequent to acquisition. The estimated useful life of such assets is as follows:

Computer equipment	2 to 5 years
Furniture	10 years
Instruments	10 years
Mechanical equipment	5 years
Office equipment	10 years
Vehicles	5 years
Printing equipment	8 years
Scientific equipment	10 years

(f) Pension plan

The *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act* cover employees of Natural Resources Canada whose salaries and other benefits are paid by the Fund. Government's portion of the pension cost is included in the employee benefits expenses assessed against the Fund. Actual pension payments are made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(g) Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to the establishment of the Fund (April 1, 1994) are a liability of Treasury Board and accordingly have not been recorded in these accounts. The costs for benefits earned after April 1, 1994 as these accrue to employees are recorded in the accounts.

(h) Corporate and sector overheads

Corporate and sector overheads include administrative, management and various other costs incurred in the direct provision of services to the Fund. The allocation is based on predetermined overhead rates which vary with the number of employees (salary), or the number of business units (sector or corporate components).

Geomatics Canada Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(i) Interest

Interest is charged to the Fund at a rate set by Treasury Board. Interest charges are calculated monthly on the balance of the accumulated charge against the Fund's authority.

3. Information included in the statement of cash flows

	2001	2000
	(in thousands of dollars)	
Accounts receivable		
Government of Canada	(477)	153
Outside parties	306	185
Inventory	(350)	(324)
Work in process		111
Defered expenses		242
Prepaid expenses		1
Accounts payable and accrued liabilities		
Government of Canada	756	666
Outside parties	410	(108)
Deferred revenues	125	(546)
Total	770	380

4. Accounts receivable

The outside parties receivables are as follows:

	2001	2000
	(in thousands of dollars)	
Receivables	2,281	2,596
Allowance for doubtful accounts	(110)	(119)
Total	2,171	2,477

5. Inventory

The inventory of maps on hand includes only those printed but not sold, since Fund startup. The Fund also holds on consignment maps that were printed prior to its creation. These are not accounted for in the inventory but as a sale occurs, are included in the cost of sales. Inventory of materials includes only printing unit material that was on hand at March 31.

	2001	2000
	(in thousands of dollars)	
Maps		
Topographic maps	2,856	2,516
Aeronautical maps	273	209
Geographic maps	55	47
Other		57
	3,184	2,829
Materials		
Paper	224	219
Plate	30	27
Ink	22	35
	276	281
Total	3,460	3,110

6. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Computer equipment	2,152	279		2,431
Furniture	195	6		201
Instruments	3			3
Mechanical equipment	442			442
Office equipment	84			84
Vehicles	12			12
Printing equipment	988			988
Scientific equipment	281			281
Total	4,157	285		4,442

Accumulated amortization	Balance at beginning of year	Amortization[1]	Decrease	Balance at end of year
	(in thousands of dollars)			
Computer equipment	1,041	389		1,430
Furniture	164	7		171
Instruments	3			3
Mechanical equipment	44	40		84
Office equipment	80	1		81
Vehicles	12			12
Printing equipment	378	126		504
Scientific equipment	57	28		85
Total	1,779	591		2,370

[1] Included in the cost of sales is $143,000 for amortization expenses ($131,000 in 1999-2000).

Geomatics Canada Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

7. Information by activity

	2001			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	5,018	635	29	5,682
External customers	5,821	2,656	226	8,703
Total revenues	10,839	3,291	255	14,385
Cost of sales	2,363	409		2,772
Income before direct and indirect expenses	8,476	2,882	255	11,613
Direct expenses	7,031	2,231	230	9,492
Indirect expenses	1,817	307	35	2,159
Total expenses	8,848	2,538	265	11,651
Net income (loss)	(372)	344	(10)	(38)
Identifiable assets				
Financial assets	5,303	1,169	481	6,953
Capital assets	878	1,186	8	2,072
Capital expenditures	272	7	6	285
Amortization	339	245	7	591

	2000			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	4,458	855	5	5,318
External customers	5,806	4,435	532	10,773
Total revenues	10,264	5,290	537	16,091
Cost of product sales	2,267	581		2,848
Income before direct and indirect expenses	7,997	4,709	537	13,243
Direct expenses	6,731	4,288	584	11,603
Indirect expenses	1,781	386	92	2,259
Total expenses	8,512	4,674	676	13,862
Net (loss) income	(515)	35	(139)	(619)
Identifiable assets				
Financial assets	4,597	1,142	693	6,432
Capital assets	944	1,425	9	2,378
Capital expenditures	394	494	3	891
Amortization	293	213	9	515

8. Reserve for the replacement of printing presses

In order to ensure the continuity of printing operations, Fund management established a reserve for the replacement of the printing presses. Since March 31, 1998 an amount of $800,000 has been transferred annually for that purpose. However, no annual supplements of $800,000 have been transferred since the March 31, 2000 year, and the reserve balance has accordingly been maintained at $1,600,000.

9. Related party transactions

Through common ownership, the Geomatics Canada Revolving Fund is related to all Government of Canada created departments, agencies and Crown Corporations. The Fund enters into transactions with these entities in the normal course of business, which transactions have been recorded at the exchange amount.

Government Telecommunications and Informatics Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Government Telecommunications and Informatics Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2001 and the results of its operations and its cash flows for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

ROD MONETTE

Assistant Deputy Minister,
Government Operational Service

M. TURNER

Assistant Deputy Minister,
Government Telecommunications and
Informatics Services

July 23, 2001

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net income (loss) for the year		6,254		(243)
Add: items not requiring use of funds	746	209	2,010	932
Operating source of funds	746	6,463	2,010	689
Net capital acquisitions	(746)	(65)	(2,010)	(145)
Working capital change (Note 5)		23,330		14,602
Other items		(20,901)		(13,024)
Authority provided		8,827		2,122

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2001	2000
(Debit) credit balance in the accumulated net charge against the Fund's authority	(14,832)	14,896
Add: PAYE charges against the appropriation account after March 31	7,478	5,509
Less: amounts credited to the appropriation account after March 31	6,211	25,143
Net authority provided, end of year	(13,565)	(4,738)
Authority limit (Note 1)	45,000	45,000
Unused authority carried forward	58,565	49,738

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Government Telecommunications and Informatics Services Revolving Fund as at March 31, 2001 and the statements of operations, accumulated surplus and cash flows for the year then ended. These financial statements are the responsibility of the management of the Government Telecommunications and Informatics Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Government Telecommunications and Informatics Services Revolving Fund as at March 31, 2001 and the results of its operations and its cash flows for the year then ended in accordance with accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
July 4, 2001

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2001	2000
ASSETS		
Current		
Accounts receivable		
Government of Canada	6,727	25,415
Outside parties	1,136	3,553
Inventories		136
	7,863	29,104
Capital assets (Note 3)	226	315
	8,089	29,419

	2001	2000
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	249	891
Outside parties	7,884	5,153
	8,133	6,044
Allowance for employee termination benefits	2,497	2,442
Contractual commitments (Note 4)		
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(14,832)	14,896
Accumulated surplus	12,291	6,037
	8,089	29,419

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001	2000
Revenues	124,351	143,471
Cost of sales	95,445	120,355
Gross operating profit	28,906	23,116
Operating expenses		
Salaries and employee benefits	11,563	12,208
Provision for employee termination benefits	255	338
Professional and special services	7,536	7,324
Occupancy costs	816	851
Transportation and communications	746	695
Corporate and administrative services	676	710
Utilities, materials and supplies	538	396
Information	279	223
Amortization	147	108
Purchased repair and maintenance	92	26
Interest on drawdown	64	219
Rentals	49	89
Gain on disposal of capital assets	(109)	
Other expenditures		172
	22,652	23,359
Net income (loss)	6,254	(243)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001	2000
Balance, beginning of year	6,037	26,280
Net income (loss) for the year	6,254	(243)
Reduction in accumulated surplus (Note 1)		(20,000)
Balance, end of year	12,291	6,037

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001	2000
Operating activities		
Net income (loss)	6,254	(243)
Employee termination benefits payments	(178)	(22)
Items not affecting use of authority		
Amortization	147	108
Amortization—Recoverable from OGD's	116	570
Provision for employee termination benefits	233	276
Gain on disposal of capital assets	(109)	
	6,463	689
Working capital change (Note 5)	23,330	14,602
	29,793	15,291
Investing activities		
Capital assets		
Acquisitions	(65)	(145)
Disposals/adjustments		1,197
	(65)	1,052
Net decrease in accumulated net charge against the Fund's authority	29,728	16,343
Accumulated net charge against the Fund's authority, beginning of year	(14,896)	(11,239)
Reduction in drawdown authority (Note 1)		(20,000)
Accumulated net charge against the Fund's authority, end of year	14,832	(14,896)

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Government Telecommunications Agency (GTA) Revolving Fund was established in 1963 to plan and provide telecommunications facilities and services for federal departments and agencies. Section 5.2 of the *Revolving Funds Act* authorizes the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed $8,000,000 at any time. The authority was increased intermittently over the years. The last increase was for $34,000,000 which brought the authority to $64,000,000 as per *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*. As per Treasury Board decision #827175, on April 1, 1999 the draw down authority of the GTIS Revolving Fund was reduced from $64,000,000 to $45,000,000 and the accumulated surplus was reduced by $20,000,000.

As part of the restructuring announced June 25, 1993, GTA was merged with the informatics groups from the former Supply and Services Canada (SSC) and Public Works Canada (PWC) to form what is called Government Telecommunications and Informatics Services (GTIS). As of April 1, 1994 all balances in the GTA Revolving Fund were transferred to the GTIS Revolving Fund. The 1998-99 Planning, Reporting and Accountability Structure (PRAS) exercise transferred the activities providing internal support to PWGSC from the GTIS Revolving Fund to the Vote effective April 1, 1998.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Inventories

Inventories are valued at the lower of cost or the net realization value and are recorded on a first-in, first-out basis.

(c) Capital assets

Assets having a purchase cost of $10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Office equipment	3 years
Telecommunications equipment	3 years

The current year acquisitions are amortized commencing the first day of the month following the month the expenditure for the asset is recorded.

(d) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(e) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1994. This accrual represents a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

(f) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

Government Telecommunications and Informatics Services Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acquisitions	Disposals/ adjustments	Balance, end of year
	(in thousands of dollars)			
Office equipment	308	65	343	716
Telecommunications equipment	2,051		(1,575)	476
	2,359	65	(1,232)	1,192

Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals/ adjustments	Balance, end of year
	(in thousands of dollars)			
Office equipment	161	147	205	513
Telecommunications equipment	1,883	116	(1,546)	453
	2,044	263	(1,341)	966
Net	315	(198)	109	226

4. Contractual commitments

The Fund is engaged in contracts with telecommunication suppliers. The future payments are as follows:

	(in thousands of dollars)
2001-2002	22,006
2002-2003	12,802
2003-2004	1,688
	36,496

5. Changes in working capital

	2001	2000	Changes
	(in thousands of dollars)		
Current assets	7,863	29,104	21,241
Current liabilities	8,133	6,044	2,089
	(270)	23,060	23,330

National Film Board Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Audit and Finance Committee and presented to the Board of Trustees. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Director, Administration, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Auditor General, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

LUISA FRATE
Chief, Financial Operations
(Senior full-time financial officer)

MARYSE CHARBONNEAU
Director, Administration
(Senior financial officer)

June 4, 2001

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001		2000	
	Estimates	Actual	Estimates	Actual
Annual lapsing authority				
Cost of operation		(61,531)		(61,396)
Less: items not requiring use of funds		3,137		3,685
Operating use of funds	(65,160)	(58,394)	(61,986)	(57,711)
Net capital acquisitions		(4,648)		(1,683)
Authority used	(65,160)	(63,042)	(61,986)	(59,394)
Statutory authority				
Working capital change	(375)	3,503	(375)	274
Other items		(3,475)		(898)
Authority used	(375)	28	(375)	(624)
Total authority used	(65,535)	(63,014)	(62,361)	(60,018)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2001	2000
Credit balance in the accumulated net charge against the Fund's authority	3,818	5,349
Add: PAYE charges against the credit account after March 31	9,531	5,459
Less: amounts credited to the credit account after March 31		10
Net authority used, end of year	13,349	10,798
Authority limit	25,000	25,000
Unused authority carried forward	11,651	14,202

National Film Board Revolving Fund
—Continued

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the balance sheet of the National Film Board as at March 31, 2001 and the statements of operations and accumulated deficit and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2001 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Further, in my opinion, the transactions of the Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *National Film Act* and the by-laws of the Board.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 4, 2001

BALANCE SHEET AS AT MARCH 31

	2001	2000
	$	$
ASSETS		
Current assets		
Cash	268,140	224,179
Accounts receivable		
Government of Canada	4,459	208,649
Outside parties	2,628,556	3,327,217
Inventories (Note 3)	474,256	443,895
Deposits	490,459	256,070
Prepaid expenses	869,933	666,348
	4,735,803	5,126,358
Capital assets (Note 4)		
Cost	36,537,226	36,025,716
Less: accumulated amortization	26,717,573	28,480,995
	9,819,653	7,544,721
	14,555,456	12,671,079

	2001	2000
	$	$
LIABILITIES		
Current liabilities		
Accounts payable		
Government of Canada	2,478,209	2,489,767
Outside parties	7,145,751	3,883,538
Accrued salaries and vacations	396,508	418,946
Advances on productions	57,202	67,462
Provision for employee future benefits	100,000	100,000
	10,177,670	6,959,713
Long-term liabilities		
Obligation under capital leases (Note 5)	687,919	522,300
Provision for employee future benefits	5,886,761	5,486,966
	6,574,680	6,009,266
Commitments and contingencies (Notes 11 and 12)		
EQUITY OF CANADA		
Accumulated net charge against the Revolving Fund's authority (Note 6)	3,818,110	5,350,239
Accumulated deficit (Note 7)	(6,015,004)	(5,648,139)
	(2,196,894)	(297,900)
	14,555,456	12,671,079

Approved by Management:

MARYSE CHARBONNEAU
Director, Administration

SANDRA MACDONALD
Government Film Commissioner

Approved by the Board:

FRANÇOIS MACEROLA
Member

NORAH MALLORY
Member

National Film Board Revolving Fund
—Continued

STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31

	2001	2000
	$	$
Expenses (Note 8)		
English programming		
Production of films and other forms of visual presentations		
Board's program	28,037,926	27,764,923
Sponsored production	995,233	394,906
Marketing of films and other forms of visual presentations	4,660,341	5,063,087
	33,693,500	33,222,916
French programming		
Production of films and other forms of visual presentations		
Board's program	16,026,135	17,364,740
Sponsored production	510,948	211,436
Marketing of films and other forms of visual presentations	2,330,478	2,683,219
	18,867,561	20,259,395
International programming		
Marketing of films and other forms of visual presentations	2,213,059	2,345,629
General services		
Distribution and other services	6,729,593	6,618,580
Research and development	954,811	712,876
	7,684,404	7,331,456
Management and administration	6,938,524	6,623,173
Cost of operations	69,397,048	69,782,569
Revenues		
Production and marketing of films and other forms of visual presentations		
English programming	995,233	394,906
French programming	510,948	211,436
Film prints, rentals and royalties		
Canadian distribution	2,870,402	3,516,040
International distribution	2,405,445	3,125,396
Services and miscellaneous	1,083,743	1,140,029
	7,865,771	8,387,807
Net cost of operations for the year before funding from the Government of Canada	61,531,277	61,394,762
Funding from the Government of Canada	61,164,412	60,591,213
Net results of operations for the year	(366,865)	(803,549)
Balance of accumulated deficit, beginning of year	(5,648,139)	(4,844,590)
Balance of accumulated deficit, end of year (Note 7)	(6,015,004)	(5,648,139)

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

	2001	2000
	$	$
Operating activities:		
Net results of operations for the year	(366,865)	(803,549)
Items not requiring an outlay (inflow) of cash		
Amortization of capital assets	2,870,055	2,920,532
Gain on disposal of capital assets	(99,654)	(40,310)
Change in the provision for employee future benefits	529,288	1,004,284
Change in the provision of accrued vacations	(32,930)	14,603
	2,899,894	3,095,560
Payments on and change in the provision for employee future benefits	(129,493)	(215,338)
Change in the funded components of working capital	3,503,442	273,993
	6,273,843	3,154,215
Financing activities:		
Obligation under capital leases	803,874	306,310
Payments on obligations under capital leases	(500,255)	(332,502)
	303,619	(26,192)
Investing activities:		
Acquisition of capital assets	(4,397,411)	(1,703,264)
Acquisition under capital leases	(803,874)	(306,310)
Proceeds from disposal of capital assets	155,952	140,698
	(5,045,333)	(1,868,876)
Accumulated net charge against the Revolving Fund's authority		
Change in the year	1,532,129	1,259,147
Balance, beginning of year	(5,350,239)	(6,609,386)
Balance, end of year	(3,818,110)	(5,350,239)

National Film Board Revolving Fund
—Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purposes

The National Film Board is governed by the *National Film Act*. It is established to initiate and promote the production and distribution of films in the national interest and, in particular, to:

- produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;
- engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- advise the Governor in Council in connection with film activities; and
- discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

2. Significant accounting policies

Funding from the Government of Canada

The Board is mainly financed by the Government of Canada. The funds are received via a permanent authority from Parliament (Revolving Fund) and a parliamentary appropriation voted annually.

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital asset acquisitions, and records the change in the net book value of capital assets. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed $25 million.

A parliamentary appropriation is voted annually to replenish the Revolving Fund for net acquisitions of capital assets and the admissible cost of operations. Any unused balance lapses. The annual parliamentary appropriation used is recorded in the statement of operations and accumulated deficit in the financial year to which it applies.

Production of films and other forms of visual presentations

All production costs are charged to operations in the year in which they are incurred and shown in the statement of operations and accumulated deficit as follows:

Board's program

All costs incurred for unsponsored productions, the Board's share in coproductions and the excess of costs over the sponsor's contribution for partially sponsored productions.

Sponsored production

All costs incurred for fully sponsored productions and the sponsored costs of partially sponsored productions.

Revenues from production of films and other forms of visual presentations are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Royalty revenues

Royalty revenues are recognized once all of the Board's obligations have been fulfilled and its expenses have been accounted for, regardless of when the acquirer actually uses the work.

Inventories

Materials and supplies are carried at the standard cost.

Film prints and other forms of visual presentations held for sale are carried at the lower of the average direct cost of production and net realizable value. The cost of other prints is expensed on a current basis.

Capital assets

Capital assets are carried at cost. Amortization is calculated on the straight-line method over the estimated useful life of the assets, as follows:

— Technical equipment	from 4 to 10 years
— Data processing equipment	from 5 to 10 years
— Office furniture	10 years
— Office equipment	5 years
— Rolling stock	5 years
— Leasehold improvements	terms of the leases

The Board has a collection of nearly 20,000 audio-visual works produced between 1895 and the present. This inestimable collection is not intended for sale and does not have a measurable value. It has, however, been assigned a nominal value of $1 in the financial statements, appearing on the balance sheet as a capital asset to ensure that the reader is aware of its existence.

National Film Board Revolving Fund
—Continued

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

The Board enters into operating lease agreements to acquire the exclusive use of certain capital assets. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which almost all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the net present value of the acquisition price of the asset (excluding any interest expenditure). The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

Pension Plan

Admissible employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total pension obligation of the Board. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement. The Board's current year pension expense is $3,093,753 (2000—$2,967,315).

The Board is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

Employee future benefits

The Board is required to recognize certain non-pension post-employment benefits over the periods which employees rendered services to the Board. Employees are entitled to specified benefits on termination as provided for under conditions of employment, through a severance benefit plan. The Board recognizes the cost of future severance benefits over the periods in which the employees render services to the entity and the liability for these benefits is recorded in the accounts as the benefits accrue to employees.

3. Inventories

	2001	2000
	$	$
Materials and supplies	212,716	248,838
Film prints and other forms of visual presentations	261,540	195,057
	474,256	443,895

4. Capital assets

Cost	Balance, beginning of year	Acquisitions	Disposals	Balance, end of year
	$	$	$	$
Technical equipment	23,585,361	3,266,818	3,072,937	23,779,242
Data processing equipment	10,329,938	1,093,632	934,211	10,489,359
Office furniture	1,436,990	24,959	634,334	827,615
Office equipment	607,397		26,275	581,122
Rolling stock	66,029		22,018	44,011
Collection	1			1
Leasehold improvements		815,876		815,876
	36,025,716	5,201,285	4,689,775	36,537,226

Accumulated amortization	Balance, beginning of year	Amortizations	Disposals	Balance, end of year
	$	$	$	$
Technical equipment	20,250,900	1,284,707	3,046,773	18,488,834
Data processing equipment	6,559,017	1,175,081	904,077	6,830,021
Office furniture	1,015,169	222,183	634,334	603,018
Office equipment	589,876	6,275	26,275	569,876
Rolling stock	66,033		22,018	44,015
Leasehold improvements		181,809		181,809
	28,480,995	2,870,055	4,633,477	26,717,573

The above assets include equipment under capital leases for a total value of $2,050,200 (2000—$1,395,066) less accumulated amortization of $741,411 (2000—$391,218).

5. Obligation under capital leases

The Board has entered into agreements to rent technical, data processing and office equipment under capital leases. The assets have been capitalized at $2,050,200 using implicit interest rates varying from 10 percent to 19 percent. The related obligations are liquidated over a 3-5 year lease term and are divided into short-term and long-term portions in the balance sheet. Minimum lease payments totalling $500,255 for the year ended March 31, 2001, including interest of $83,703 were charged to operations.

National Film Board Revolving Fund
—Continued

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

The obligation under capital leases includes the following:

	$
Future lease payments:	
2002	517,111
2003	640,503
2004	123,921
	1,281,535
Less: interest	190,285
	1,091,250
Short-term portion	403,331
Long-term portion	687,919

6. Accumulated net charge against the Revolving Fund's authority

	2001	2000
	$	$
Net book value of capital assets	9,819,653	7,544,721
Obligation under capital leases	(1,091,250)	(787,631)
Funded components of working capital	(4,910,293)	(1,406,851)
	3,818,110	5,350,239

7. Accumulated deficit

The accumulated deficit is composed of the following items, which will be funded by Parliamentary appropriation in the year in which they are paid:

	2001	2000
	$	$
Accrued vacations	28,243	61,173
Employee termination benefits		
Provisions for regular benefits:		
Short-term	100,000	100,000
Long-term	5,886,761	5,486,966
	6,015,004	5,648,139

8. Expenses

	2001	2000
	$	$
Salaries and benefits	33,188,090	32,930,742
Professional and special services	10,857,744	10,446,259
Rentals	8,123,829	7,587,188
Transportation and communication	4,522,918	4,460,849
Amortization of capital assets	2,870,055	2,920,532
Materials and supplies	2,819,339	3,018,149
Cash financing in coproductions	2,119,432	2,656,979
Contracted film production and laboratory processing	2,061,180	1,922,143
Information	925,568	1,075,454
Repairs and upkeep	838,165	1,486,575
Gain on disposal of capital assets	(99,654)	(40,310)
Miscellaneous	1,170,382	1,318,009
	69,397,048	69,782,569

9. Fair value of financial instruments

Accounts receivable, accounts payable and obligation under capital leases are incurred in the normal course of business. The carrying amounts of each of these accounts approximate their fair value because of their short-term maturity. There is no concentration of accounts receivable and, therefore, there is no significant credit risk.

10. Related-party transactions

The Board is related in terms of common ownership to all departments, agencies and Crown corporations created by the Government of Canada. The Board enters into transactions with these entities in the normal course of business. During the year, the Board leased accommodations from the Department of Public Works and Government Services Canada (PWGSC) for the amount of $6,317,384 (2000—$6,036,000).

11. Commitments

The Board has long-term lease agreements for premises and equipment. The most significant of these agreements has been concluded with PWGSC for premises until 2013. Future minimum rental payments for the next five years are as follows:

	Premises	Equipment	Total
	$	$	$
2002	6,667,000	765,000	7,432,000
2003	6,448,000	436,000	6,884,000
2004	5,476,000	127,000	5,603,000
2005	5,224,000	17,000	5,241,000
2006	5,101,000	2,000	5,103,000
	28,916,000	1,347,000	30,263,000

National Film Board Revolving Fund
—Concluded

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

From the amount of $28,916,000 for the lease for premises, agreements have been signed for $200,000 with outside parties and $28,716,000 with PWGSC.

12. Contingencies

In the normal course of business, the Board is the defendent in pending claims or lawsuits. It is the opinion of management that these actions will not result in any substantial liabilities for the Board.

13. Comparitive figures

Certain comparitive figures have been reclassified to conform with the presentation adopted in 2001.

Optional Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2001 and the results of its operations and its cash flows for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

ROD MONETTE
Assistant Deputy Minister,
Government Operational Service

J.S. BILLINGS
Assistant Deputy Minister,
Supply Operations Services

P.G. TREMBLAY
Executive Director,
Government of Canada
Communications Coordination Services

M. TURNER
Assistant Deputy Minister,
Government Telecommunications
and Informatics Services

July 23, 2001

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net (loss) income for the year	(1,359)	(2,523)	(1,049)	1,407
Add: items not requiring use of funds	963	387	963	216
Operating (use) source of funds	(396)	(2,136)	(86)	1,623
Net capital acquisitions	(167)		(477)	(131)
Working capital change (Note 5)		(1,635)		6,569
Other items		5		(6,282)
Authority (used) provided	(563)	(3,766)	(563)	1,779

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2001	2000
Credit balance in the accumulated net charge against the Fund's authority	11,093	7,322
Add: PAYE charges against the appropriation account after March 31	17,880	11,057
Less: amounts credited to the appropriation account after March 31	9,987	3,159
Net authority used, end of year	18,986	15,220
Authority limit	200,000	200,000
Unused authority carried forward	181,014	184,780

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund— *Continued*

AUDITORS' REPORT

**TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES**

We have audited the balance sheet of Optional Services Revolving Fund as at March 31, 2001, the statements of operations, accumulated deficit, and the statement of cash flows for the year then ended. These financial statements are the responsibility of the management of Optional Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Optional Services Revolving Fund as at March 31, 2001, the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
July 6, 2001

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2001	2000
ASSETS		
Current		
Accounts receivable		
Government of Canada	10,837	3,374
Outside parties	2,596	2,898
Inventories	2,168	1,877
Prepaid expenses	22	27
	15,623	8,176
Capital assets (Note 3)	251	474
	15,874	8,650

	2001	2000
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	3,529	4,159
Outside parties	14,653	8,211
	18,182	12,370
Allowance for employee termination benefits	1,985	1,821
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	11,093	7,322
Accumulated deficit	(15,386)	(12,863)
	15,874	8,650

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001	2000
Revenues (Note 4)	99,454	82,995
Cost of sales	85,671	65,926
Gross operating profit	13,783	17,069
Operating expenses		
Salaries and employee benefits	7,576	7,334
Provision for employee termination benefits	177	183
Professional and special services	3,358	2,909
Corporate and administrative services	1,717	1,880
Occupancy costs	1,099	1,863
Interest on drawdown	883	871
Bad debts expenses	445	
Utilities, materials and supplies	253	67
Transportation and communications	252	284
Loss on disposal of capital assets	170	
Purchased repair and maintenance	163	42
Information	72	57
Amortization	53	71
Rentals	23	28
Other expenditures	65	73
	16,306	15,662
Net (loss) income	(2,523)	1,407

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001	2000
Balance, beginning of year	(12,863)	(14,270)
Net (loss) income for the year	(2,523)	1,407
Balance, end of year	(15,386)	(12,863)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001	2000
Operating activities:		
Net (loss) income	(2,523)	1,407
Employee termination benefits payments	(13)	(38)
Items not affecting use of authority		
Amortization	53	71
Provision for employee termination benefits	177	183
Loss on disposal of capital assets	170	
	(2,136)	1,623
Working capital change (Note 5)	(1,635)	6,569
	(3,771)	8,192
Investing activities:		
Capital assets		
Acquisitions		(131)
Net (increase) decrease in accumulated net charge against the Fund's authority	(3,771)	8,061
Accumulated net charge against the Fund's authority, beginning of year	(7,322)	(15,383)
Accumulated net charge against the Fund's authority, end of year	(11,093)	(7,322)

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Optional Services Revolving Fund (OSRF) was established under *Appropriation Act No.4, 1991-92* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*. The operation of the Fund is for the purpose of section 6(a) of the *Department of Public Works and Government Services Act* in respect of the acquisition and provision of articles, supplies, machinery, equipment and other materiel; and section 6(b) in respect of the acquisition and provision of printing and publishing services. Treasury Board approved the following programs as part of the OSRF mandate: the systems' Benchmarking and Software Brokerage Programs; the Vaccine Program; the Government Travel Service; and for the recording of the Cost of Product of Traffic Management and the Buy for Lease Program. The operation of the Fund is also for the purpose of section 6 of the *Surplus Crown Assets Act* for the distribution and disposal of surplus Crown assets; including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than $200,000,000 the revenues received in respect of the purposes of the Fund.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles to the extent that they are in accordance with government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Inventories

Inventories are valued at cost and are recorded on a first-in, first-out basis.

(c) Capital assets

Assets having a purchase cost of $10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Leasehold improvements	10 years
Electronic data processing (EDP) equipment	3 years

Assets are amortized commencing the year after acquisition.

(d) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(e) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual was made for severance entitlements on service prior to April 1, 1992. This accrual represented a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

(f) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acquisitions	Disposals/ adjust-ments	Balance, end of year
	(in thousands of dollars)			
Leasehold improvements	375		(134)	241
Furniture and equipment	138		(138)	
EDP equipment	280		(163)	117
Automotive	214		(214)	
Warehouse equipment	156		(156)	
	1,163		(805)	358

Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals/ adjust-ments	Balance, end of year
	(in thousands of dollars)			
Leasehold improvements	108	(5)	(50)	53
Furniture and equipment	25		(25)	
EDP equipment	192	58	(196)	54
Automotive	214		(214)	
Warehouse equipment	150		(150)	
	689	53	(635)	107
Net	474	(53)	(170)	251

Optional Services Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

4. Revenues

	2001	2000
	(in thousands of dollars)	
Locally shared support services centres (LSSSC) sales	6,477	6,453
Crown assets distribution centres (CADC) sales	5,406	11,997
Communications coordination services (CCSB) sales	12,559	11,074
Traffic management recoveries	40,677	41,958
Vaccine program recoveries	24,765	9,530
Software brokerage program recoveries	9,570	1,983
	99,454	82,995

5. Changes in working capital

	2001	2000	Changes
	(in thousands of dollars)		
Current assets	15,623	8,176	(7,447)
Current liabilities	18,182	12,370	5,812
	(2,559)	(4,194)	(1,635)

Parks Canada Agency Enterprise Units Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Parks Canada Agency Enterprise Units Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These consolidated financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been reviewed by the Financial Management Branch of Parks Canada Agency. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the Parks Canada Agency's financial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

Parks Canada Agency develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control in order to provide reasonable assurance that transactions are appropriately authorized and financial records properly maintained to provide accurate and reliable financial statements. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

TERRY PERKINS
Senior Financial Officer
Parks Canada Agency

September 13, 2001

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year	751	(778)	484	(119)
Add: items not requiring use of funds	1,213	1,504	911	1,018
Operating source of funds	1,964	726	1,395	899
Net capital acquisitions	(210)	(1,194)	(922)	(917)
Working capital change		406		(221)
Other items		(382)		275
Authority provided (used) during the year	1,754	(444)	473	36

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2001	2000
Credit balance in the accumulated charge against the Fund's authority	6,158	6,096
Add: charges against the appropriation account after March 31	498	93
Less: amounts credited to the appropriation account after March 31	77	56
Net authority used, end of year	6,579	6,133
Authority limit	8,000	8,000
Unused authority carried forward	1,421	1,867

The accompanying notes are an integral part of the financial statements.

Parks Canada Agency Enterprise Units Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2001	2000
ASSETS		
Current		
Accounts receivable		
Outside parties	71	56
Inventory	68	
Others	14	
	153	56
Capital assets (Note 3)		
Cost	42,848	14,663
Less: accumulated amortization	24,649	4,763
	18,199	9,900
Add: Asset under construction	57	
	18,256	9,900
	18,409	9,956

	2001	2000
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	580	75
Outside parties	71	73
	651	148
Long-term		
Allowance for employee termination benefits	253	210
EQUITY OF CANADA		
Contributed capital	5,192	5,134
Asset revaluation (Note 3)	8,565	
Accumulated net charge against the Fund's authority and Parks Canada advance	6,158	6,096
Accumulated deficit	(2,410)	(1,632)
	17,505	9,598
	18,409	9,956

The accompanying notes are an integral part of the financial statements.

Parks Canada Agency Enterprise Units Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Revenues		
Admissions	3,614	3,418
Rentals & concession	916	991
Recreation	707	801
Staff housing	7	
Swim	2	
Other	9	61
Total revenues	5,255	5,271
Expenses		
Salaries and employee benefits	2,825	2,710
Provision for employee termination benefits	43	37
Amortization	1,461	981
Utilities, materials and supplies	501	531
Professional and special services	249	73
Interest	239	246
Information	226	80
Purchased repairs and upkeep	188	187
Transportation and communications	122	69
Rentals	28	
Miscellaneous expenditures	151	476
Total expenses	6,033	5,390
Net loss	(778)	(119)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Balance, beginning of year	(1,632)	(1,513)
Net loss for the year	(778)	(119)
Balance, end of year	(2,410)	(1,632)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Operating activities:		
Net loss	(778)	(119)
Add:		
Provision for employee termination benefits	43	37
Amortization	1,461	981
	726	899
Changes in current assets and liabilities	406	(221)
Net financial resources provided by operating activities	1,132	678
Investing activities:		
Capital assets purchased	(1,194)	(917)
Net financial resources (used) by investing activities	(1,194)	(917)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(62)	(239)
Accumulated net charge against the Fund's authority account, beginning of year	(6,096)	(5,857)
Accumulated net charge against the Fund's authority account, end of year	(6,158)	(6,096)

The accompanying notes are an integral part of the financial statements.

Parks Canada Agency Enterprise Units Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Parks Canada Agency Enterprise Units Revolving Fund was established on April 1, 1994, and the Highland Links Golf Course became a member of that Fund on April 1, 1996, pursuant to paragraph 29.1(2)(b) of the *Financial Administration Act*, to authorize the Minister of Canadian Heritage to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Parks Canada Agency Enterprise Units including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than $8,000,000 the revenues received in respect of the purposes of the Fund.

2. Significant accounting policies

Capital assets

The capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Years
Buildings	20 to 40 years
Clubhouse furniture	10 years
Greens and bridges	20 to 30 years
Irrigation system and minor buildings	25 years
Tees and loader	4 to 30 years
Equipment	1 to 10 years
Vehicles	1 to 8 years

Pension plan

Employees of the Parks Canada Agency Enterprise Units Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. No accrual is made for severance entitlements on service prior to April 1, 1994. Benefits earned by the Hot Springs Enterprise Unit prior to April 1, 1994, and estimated at $113,500 as at March 31, 1994, and benefits earned by the Highland Links Golf Course prior to April 1, 1996 and estimated at $32,500 are a liability of Treasury Board and accordingly have not been recorded.

3. Capital assets—Revaluation

Revaluation	Previously reported	Revaluated amount	Change
	$	$	$
Cost	11,915	40,206	28,291
Accumulated depreciation	4,219	23,945	19,726
Total	7,696	16,261	8,565

The capital assets of the Parks Canada Agency Enterprise Units Revolving Fund were adjusted on April 1, 2000 to be consistent with the capital assets policies of Parks Canada Agency. Parks Canada Agency implemented Generally Accepted Accounting Principles (GAAP) on this date, in accordance with the Financial Information Strategy of the Government of Canada.

Parks Canada Agency Townsites Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying 2000-2001 financial statements of the Parks Canada Agency Townsites Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Audit and Review Committee of the Parks Canada Agency. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions. Financial information contained in the Parks Canada Agency statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's Directorate of Financial Services develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

TERRY PERKINS
Senior Financial Officer
Parks Canada Agency

August 17, 2001

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net income for the year	1,104	1,632	1,549	47
Add: items not requiring use of funds	2,875	1,738	2,837	2,950
Operating source of funds	3,979	3,370	4,386	2,997
Net capital acquisitions	(4,395)	(3,670)	(4,802)	(3,777)
Working capital change		(947)		1,534
Other items		952		(1,534)
Authority used	(416)	(295)	(416)	(780)
Less: Parks Canada advance				368
Revolving Fund authority used	(416)	(295)	(416)	(412)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2001	2000
Credit balance in the accumulated charge against the Fund's authority	3,994	2,747
Parks Canada advance	371	368
Less: amounts credited to the appropriation account after March 31	(300)	(1,249)
Net authority used, end of year	3,923	3,628
Authority limit	10,000	10,000
Unused authority carried forward	6,077	6,372

The accompanying notes are an integral part of the financial statements.

Parks Canada Agency Townsites Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2001	2000
ASSETS		
Current		
Accounts receivable		
Outside parties	46	373
Inventory	121	
	167	373
Capital assets (Note 2)		
Cost	85,128	64,800
Less: accumulated amortization	46,258	10,018
Add: asset under construction	1,184	
	40,054	54,782
	40,221	55,155

	2001	2000
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	117	1,258
Outside parties	350	364
	467	1,622
Long-term		
Allowance for employee termination benefits	294	226
EQUITY OF CANADA		
Contributed capital (Note 3)	50,808	50,808
Asset revaluation (Note 2)	(16,726)	
Accumulated net charge against the Fund's authority	3,994	2,747
Accumulated surplus (deficit)	1,384	(248)
	39,460	53,307
	40,221	55,155

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001	2000
Revenues		
Municipal equivalent and general municipal capital subsidy—From Parks Canada Agency	3,154	2,738
Water, sewer and garbage services	2,862	2,442
Operating subsidies—From Parks Canada Agency	2,858	2,388
Business licenses and administration fees	488	380
Portable cabins	141	268
Streetworks	103	102
Miscellaneous (includes interest)	69	50
	9,675	8,368
Expenses		
Salaries and employee benefits	3,524	3,189
Provision for employee termination benefits	68	61
Amortization	1,670	2,889
Utilities, materials and supplies	1,450	962
Professional and special services	711	831
Purchased repair and maintenance	353	97
Transportation and communications	101	106
Interest	100	115
Rentals	38	71
Other	28	
	8,043	8,321
Net income	1,632	47

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001	2000
Balance, beginning of year, unadjusted	(248)	(295)
Net income for the year	1,632	47
Balance, end of year	1,384	(248)

The accompanying notes are an integral part of the financial statements.

Parks Canada Agency Townsites Revolving Fund—*Continued*

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Operating activities:		
Net income before extraordinary items	1,632	47
Add:		
Provision for termination benefits	68	61
Amortization	1,670	2,889
	3,370	2,997
Changes in current assets and liabilities	(947)	1,534
Net financial resources provided by operating activities	2,423	4,531
Investing activities:		
Less capital assets:		
Purchased	(3,670)	(3,777)
Net financial resources used by investing activities	(3,670)	(3,777)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(1,247)	754
Accumulated net charge against the Fund's authority account, beginning of year	(2,747)	(3,501)
Accumulated net charge against the Fund's authority account, end of year	(3,994)	(2,747)

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Parks Canada Agency Townsites Revolving Fund was established on April 1, 1996, pursuant to paragraph 29.1(2)(b) of the *Financial Administration Act*, to authorize the Minister of Canadian Heritage to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Parks Canada Agency Townsites Revolving Fund including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than $10,000,000 the revenues received in respect of the purposes of the Fund.

2. Capital assets—Revaluation

	Previously reported	Revaluated amount	Change
	(in thousands of dollars)		
Cost	64,800	82,643 (1)	17,843
Accumulated amortization	(10,018)	(44,588) (2)	34,570
Total	54,782	38,055	(16,727)

(1) 85,128 closing balance—2,485 (acquisition/disposal) = 82,643

(2) 46,258 closing balance—1,670 (amortization/disposal) = 44,588

The capital assets of the Parks Canada Agency Townsites Revolving Fund were adjusted on April 1, 2000 to be consistent with the capital asset policies of Parks Canada Agency. Parks Canada Agency implemented Generally Accepted Accounting Principles (GAAP) on this date, in accordance with the Financial Information Strategy of the Government of Canada.

3. Contributed capital book value

The contributed capital book value of the assets related to the Parks Canada Agency Townsites Revolving Fund was estimated for assets which are still within their first life-cycle and assets beyond their first life-cycle. Some of the factors taken into account included replacement cost, deflation factor, date of construction, estimated life-span, remaining useful life and overall asset condition.

The Parks Canada Agency Townsites Revolving Fund assets were revaluated in 2001 and contributed capital was reduced by $16.7 million:

	March 31, 2000	March 31, 2001	Adjusted
	(in thousands of dollars)		
Asset book value	54,782	38,055	(16,727)
Contributed capital	50,808	(16,727)	34,081

Parks Canada Agency Townsites Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

4. Pension plan

Employees of the Parks Canada Agency Townsites Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Account.

5. Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees based on actual salary expenses charged to the revolving fund. No accrual is made for severance entitlements on service prior to April 1, 1996. Benefits earned prior to April 1, 1996 and estimated at $708,000 as at March 31, 1996 are a liability of Treasury Board and accordingly have not been recorded.

6. Authority used

The Parks Canada Agency Townsites Revolving Fund has a drawdown limit of $10 million and as at March 31, 2001 the Accumulated Net Charge Against the Fund's Authority (ANCAFA, or "drawdown") was $4.0 million.

Passport Office Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Passport Office Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies, on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance and Administration Division of the Passport Office Revolving Fund complies with departmental financial management and accounting policies, develops those specific to the Fund's requirements and issues manuals and directives which maintain these policies and which describe procedures. The Fund maintains systems of financial management and internal accounting controls which provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

Approved by:

CLAUDE CARON
Director General,
Corporate Finance
Planning and Systems Bureau

KATHRYN McCALLION
Assistant Deputy Minister,
Corporate Services
Passport and Consular Affairs

June 14, 2001

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net loss for the year	(16,853)	(11,205)	(5,693)	(2,938)
Add: items not requiring use of funds	10,725	9,016	4,091	4,527
Operating (use) source of funds	(6,128)	(2,189)	(1,602)	1,589
Net capital acquisitions	(14,902)	(9,564)	(13,375)	(10,743)
Working capital change	(1,500)	12,786	426	2,332
Loan from DFAIT		7,870		
Return of a previous write-off of the Revolving Fund accumulated surplus		5,750		
Other items		(13,590)		(1,377)
Authority provided (used)	(22,530)	1,063	(14,551)	(8,199)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2001	2000
Debit balance in the accumulated net charge against the Fund's authority account	(30,052)	(15,676)
Add: PAYE charges against the appropriation account after March 31	21,107	7,416
Less: amounts credited to the appropriation account after March 31	1,140	762
Net authority provided, end of year	(10,085)	(9,022)
Authority limit	4,000	4,000
Unused authority carried forward	14,085	13,022

The accompanying notes are an integral part of the financial statements.

Passport Office Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE ASSISTANT DEPUTY MINISTER,
CORPORATE SERVICES
PASSPORT AND CONSULAR AFFAIRS

We have audited the balance sheet of the Passport Office Revolving Fund as at March 31, 2001 and the statements of operations, accumulated surplus and cash flows for the year then ended. These financial statements are the responsibility of the management of the Passport Office Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Since we were appointed auditors of the Fund after March 31, 2000, we were not present at the physical inventory count at the beginning of the year and we have not been able to satisfy ourselves as to inventory quantities at that date by other auditing procedures. Accordingly, we were unable to determine whether adjustments to passport materials and application forms expense and net loss for the year and opening accumulated surplus might be necessary.

In our opinion, except for the effect of adjustments, if any, which might have been determined to be necessary had we been able to observe the physical inventory count at the beginning of the fiscal year as described in the preceding paragraph, the statements of operations, accumulated surplus and cash flows present fairly, in all material respects, the results of operations and cash flows of the Fund for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2. Further, in our opinion, the balance sheet presents fairly, in all material respects, the financial position of the Fund as at March 31, 2001 in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

KPMG LLP
Chartered Accountants

Ottawa, Canada
June 8, 2001

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2001	2000
ASSETS		
Current		
Accounts receivable		
Government of Canada	1,319	971
Outside parties	88	185
Inventories	2,998	2,224
Prepaid expenses	50	71
	4,455	3,451
Long-term		
Capital assets (Note 4)		
At cost	16,106	13,971
Less: accumulated amortization	11,901	10,981
	4,205	2,990
Other capital assets (Note 4)		
Technology Enhancement Plan project	33,332	30,879
Other capital projects	16,161	11,185
	49,493	42,064
Less: accumulated amortization	10,418	3,410
	39,075	38,654
	47,735	45,095

	2001	2000
Current		
Accounts payable and accrued liabilities		
Government of Canada	15,322	4,071
Outside parties		
Accounts payable	5,266	3,350
Vacation pay	1,435	931
Retroactive salaries	176	797
Contractors' holdbacks	628	204
Current portion of the provision for employee termination benefits	780	625
Deferred revenues	1,205	1,044
	24,812	11,022
Long-term		
Provision for employee termination benefits	6,050	5,239
Loan payable (Note 5)	7,870	
	13,920	5,239
EQUITY OF CANADA (Note 6)		
Accumulated net charge against the Fund's authority	(30,052)	(15,676)
Accumulated surplus	39,055	44,510
Commitments (Note 7)	9,003	28,834
	47,735	45,095

The accompanying notes are an integral part of the financial statements.

Passport Office Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Revenues		
Fees earned	70,660	64,308
Miscellaneous revenues	598	238
	71,258	64,546
Operating expenses		
Salaries and employee benefits	43,318	35,213
Provision for employee termination benefits	1,088	1,039
Amortization of capital assets	7,928	3,471
Passport materials and application forms	6,580	5,556
Professional and special services	4,667	4,902
Passport operations at missions abroad	4,447	4,447
Accommodation	4,401	3,920
Freight, express and cartage	2,516	2,323
Printing, stationery and supplies	2,103	1,420
Telecommunications	1,321	1,547
Information	1,271	490
Travel and removal	1,011	976
Repair and maintenance	987	1,561
Postal services and postage	520	336
Rentals	159	181
Interest	70	
Loss on disposal of capital assets		17
Miscellaneous expenses	76	85
	82,463	67,484
Net loss	(11,205)	(2,938)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Balance, beginning of year	44,510	47,448
Net loss for the year	(11,205)	(2,938)
	33,305	44,510
Return of a previous transfer of the Revolving Fund accumulated surplus (Note 3)	5,750	
Balance, end of year	39,055	44,510

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Operating activities:		
Net loss for the year	(11,205)	(2,938)
Add:		
Provision for employee termination benefits	1,088	1,039
Amortization of capital assets	7,928	3,471
Loss on disposal of capital assets		17
	(2,189)	1,589
Changes in current assets and liabilities	12,786	2,332
Payments on and change in provision for employee termination benefits	(277)	(569)
	10,320	3,352
Investing activities:		
Capital assets acquired	(9,564)	(10,743)
Financing activities:		
Loan payable	7,870	
Return of a previous transfer of the Revolving Fund accumulated surplus (Note 3)	5,750	
	13,620	
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	14,376	(7,391)
Accumulated net charge against the Fund's authority account, beginning of year	15,676	23,067
Accumulated net charge against the Fund's authority account, end of year	30,052	15,676

The accompanying notes are an integral part of the financial statements.

Passport Office Revolving Fund—
Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Passport Office Revolving Fund (the "Fund") was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The *Revolving Funds Act* auhorized the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any time. An amount of $746,000 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Inventories

The inventory of materials and supplies is carried at cost.

(b) Capital assets

Capital assets are recorded at cost and amortized from the year of acquisition on a straight-line basis over their estimated useful lives as follows:

Asset	Years
Leasehold improvements	Term of lease
Furniture	16 years
Electronic data processing (EDP) equipment	5 years
Other machines and equipment	10 years

(c) Other capital assets

Effective April 1, 1994 all expenditures associated with the Technology Enhancement Plan (TEP) are capitalized. The project costs have been separated in four categories which are amortized on a straight-line basis over the useful life of each category as follows:

Asset	Years
Machines and equipment	10 years
System	10 years
Furniture	16 years
Electronic data processing (EDP) equipment	4 years

All project costs for other capital projects are amortized on a straight-line basis over the useful life of the project.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(e) Pension plan

Employees of the Passport Office are covered by the *Public Service Superannuation Act* administered by the Government of Canada. Under present legislation, contributions made by the Passport Office to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Passport Office and are charged to operations on a current basis. The Passport Office is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

(f) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

(g) Revenue recognition

Revenues from passport fees are prepaid on application and accounted for on an accrual basis. Deferred revenues represent fees received for which the services have not yet been provided as of the year end.

Passport Office Revolving Fund— *Continued*

NOTES TO FINANCIAL STATEMENTS—*Continued*

3. Transfer of the Revolving Fund accumulated surplus

Pursuant to Treasury Board Decision #828716 dated February 8, 2001, there was a refund of $5,750,000 for previous transfer of the Revolving Fund accumulated surplus to the Consolidated Revenue Fund. The transfer was recorded directly to accumulated surplus and accumulated net charge against the Fund's authority.

4. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acquisitions	Disposals	Balance, end of year
	(in thousands of dollars)			
Leasehold improvements	3,298			3,298
Furniture	2,318			2,318
EDP equipment	5,827	1,651		7,478
Other machine and equipment	2,528	484		3,012
	13,971	2,135		16,106

Accumulated amortization	Balance, beginning of year	Amortizations	Disposals	Balance, end of year
	(in thousands of dollars)			
Leasehold improvements	3,298			3,298
Furniture	1,079	138		1,217
EDP equipment	4,594	644		5,238
Other machine and equipment	2,010	138		2,148
	10,981	920		11,901

Other capital assets	Balance, beginning of year	Acquisitions	Disposals	Balance, end of year
	(in thousands of dollars)			
Technology Enhancement Plan Project	30,879	2,453		33,332
Other capital projects	11,185	4,976		16,161
	42,064	7,429		49,493

Accumulated amortization	Balance, beginning of year	Amortization	Disposals	Balance, end of year
	(in thousands of dollars)			
Technology Enhancement Plan Project	533	3,677		4,210
Other capital projects	2,877	3,331		6,208
	3,410	7,008		10,418

5. Loan payable

Pursuant to Treasury Board Decision #828716 dated February 8, 2001, the Passport Office received an amount of $7,800,000 as a loan from the Department of Foreign Affairs and International Trade. The initial amount and interest in the amount of $1,177,000 are repayable as follows:

	(in thousands of dollars)
2003-2004	4,500
2004-2005	4,477

6. Equity of Canada

(a) Accumulated net charge against the Fund's authority

Accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on behalf of the Revolving Fund.

(b) Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening net assets of $746,000 upon establishment of the Revolving Fund.

7. Commitments

The Passport Office rents office premises under long-term operating leases which expire in 2010. Future minimum lease payments by year and in aggregate are approximately as follows:

	(in thousands of dollars)
2002	4,440
2003	4,049
2004	2,308
2005	1,238
2006 and thereafter	2,353
	14,388

8. Related party transactions

Through common ownership, the Passport Office is related to all Government of Canada created departments, agencies and Crown corporations. Payments for passport operations at missions abroad, accommodation and legal services are made to related parties in the normal course of business.

Passport Office Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

9. Insurance

The Passport Office does not carry insurance on its property. This is in accordance with the Government of Canada policy on self insurance.

10. Income taxes

The Passport Office is not subject to income taxes.

Real Property Disposition Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Disposition Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2001 and the results of its operations and its cash flows for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

ROD MONETTE

Assistant Deputy Minister,
Government Operational Service

CAROL BEAL

Assistant Deputy Minister,
Real Property Services

July 27, 2001

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net income for the year	18,884	15,519	18,460	19,855
Working capital change (Note 3)		(1,096)		(2,312)
Other items		860		(14)
Authority provided	18,884	15,283	18,460	17,529

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2001	2000
Debit balance in the accumulated net charge against the Fund's authority	(1,698)	(2,794)
Add: PAYE charges against the appropriation account after March 31		837
Net authority provided, end of year	(1,698)	(1,957)
Authority limit	5,000	5,000
Unused authority carried forward	6,698	6,957

The accompanying notes are an integral part of the financial statements.

Real Property Disposition Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Real Property Disposition Revolving Fund as at March 31, 2001 and the statements of operations, accumulated surplus and cash flows for the year then ended. These financial statements are the responsibility of the management of the Real Property Disposition Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Disposition Revolving Fund as at March 31, 2001 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
July 13, 2001

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2001	2000
ASSETS		
Current		
Work in process	4,695	4,660
	4,695	4,660

	2001	2000
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	513	838
Deposits on disposals	880	1,616
	1,393	2,454
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(1,698)	(2,794)
Accumulated surplus	5,000	5,000
	4,695	4,660

The accompanying notes are an integral part of the financial statements.

Real Property Disposition Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Revenues	21,529	23,396
Operating expenses		
Fees	2,315	1,580
Disbursements	3,695	1,961
	6,010	3,541
Net income	15,519	19,855

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Operating activities		
Net income	15,519	19,855
Working capital change (Note 3)	(1,096)	(2,312)
	14,423	17,543
Financing activities		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(15,519)	(19,855)
Net increase in accumulated net charge against the Fund's authority	(1,096)	(2,312)
Accumulated net charge against the Fund's authority, beginning of year	2,794	5,106
Accumulated net charge against the Fund's authority, end of year	1,698	2,794

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Balance, beginning of year	5,000	5,000
Net income for the year	15,519	19,855
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(15,519)	(19,855)
Balance, end of year	5,000	5,000

The accompanying notes are an integral part of the financial statements.

Real Property Disposition Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Disposition Revolving Fund was established in 1996 through the *Revolving Funds Act*, section 5.1, to provide a mechanism within the Services Program to fund the disposal of federal real property. All proceeds of sale are deposited to the Consolidated Revenue Fund net of disposal costs and expenses. Any year-end accumulated surplus in the Real Property Disposition Revolving Fund in excess of $5,000,000 is deposited to the Consolidated Revenue Fund, and the Department submits annual reports to Treasury Board at the time of the preparation of the Main Estimates. This is in accordance with the terms and conditions approved in Treasury Board Decision #822056, dated January 19, 1995.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the necessary working capital, the total of which is not to exceed $5,000,000 at any time.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues are recognized in the accounting period in which both the title is transferred to the purchaser and the full payment is received by the Crown. Expenses are recorded on the accrual basis of accounting.

(b) Work in process

Work in process includes labour and disbursements incurred for services performed or goods delivered for sales or transfers of properties not finalized at year-end.

(c) Deposits on disposals

These amounts represent deposits on disposals for which the revenues have not yet been recognized.

(d) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

3. Changes in working capital

	2001	2000	Changes
Current assets	4,695	4,660	(35)
Current liabilities	1,393	2,454	(1,061)
	3,302	2,206	(1,096)

Real Property Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2001 and the results of its operations and its cash flows for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

ROD MONETTE

Assistant Deputy Minister,
Government Operational Service

CAROL BEAL

Assistant Deputy Minister,
Real Property Services

July 27, 2001

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net income (loss) for the year	(767)	471	427	(2,189)
Add: items not requiring use of funds	2,600		5,817	252
Operating source (use) of funds	1,833	471	6,244	(1,937)
Net capital acquisitions	(1,833)		(6,244)	(201)
Working capital change (Note 6)		78,637		56,963
Other items		(77,764)		(54,872)
Authority provided (used)		1,344		(47)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2001	2000
Credit balance in the accumulated net charge against the Fund's authority	193,428	276,619
Add: PAYE charges against the appropriation account after March 31	152,769	168,688
Less: amounts credited to the appropriation account after March 31	248,459	346,225
Net authority used, end of year	97,738	99,082
Authority limit	450,000	450,000
Unused authority carried forward	352,262	350,918

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Real Property Services Revolving Fund as at March 31, 2001 and the statements of operations, accumulated deficit and cash flows for the year then ended. These financial statements are the responsibility of the management of the Real Property Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Services Revolving Fund as at March 31, 2001 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
July 12, 2001

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2001	2000
ASSETS		
Current		
Accounts receivable		
Government of Canada	248,263	342,224
Outside parties	14,644	10,616
Inventories and prepaid expenses	524	903
	263,431	353,743
Capital assets (Note 3)		2,778
	263,431	356,521

	2001	2000
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	17,158	17,901
Outside parties	143,401	154,570
Professional liability fund	1,986	1,729
Allowance for employee termination benefits due within one year	1,340	1,360
	163,885	175,560
Allowance for employee termination benefits	13,269	11,964
Contractual commitments (Note 4)		
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	193,428	276,619
Accumulated deficit	(107,151)	(107,622)
	263,431	356,521

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001	2000
Net revenues (Note 5)	133,112	120,048
Operating expenses		
Salaries and employee benefits	80,607	79,262
Provision for employee termination benefits	2,605	2,140
Occupancy costs	2,916	2,657
Amortization		252
Overhead chargeback	23,853	22,193
Corporate and administrative services	14,907	13,582
Provision for claims and other expenditures	7,753	2,151
	132,641	122,237
Net income (loss)	471	(2,189)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001	2000
Operating activities:		
Net income (loss)	471	(2,189)
Item not affecting use of authority		
Amortization		252
	471	(1,937)
Working capital change (Note 6)	78,637	56,963
Changes in allowance for employee termination benefits	1,305	132
	80,413	55,158
Investing activities:		
Capital assets		
Acquisitions		(201)
Disposals/adjustments	2,778	
	2,778	(201)
Net decrease in accumulated net charge against the Fund's authority	83,191	54,957
Accumulated net charge against the Fund's authority, beginning of year	(276,619)	(331,576)
Accumulated net charge against the Fund's authority, end of year	(193,428)	(276,619)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001	2000
Balance, beginning of year	(107,622)	(105,433)
Net income (loss) for the year	471	(2,189)
Balance, end of year	(107,151)	(107,622)

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Services Revolving Fund (RPSRF), formerly The Public Works Revolving Fund, was established by the *Adjustment of Accounts Act* (Bill C-22 dated July 22, 1980), which was repealed in 1985 and replaced by section 5 of the *Revolving Funds Act*. It allows the Minister of Public Works and Government Services Canada (PWGSC) to make expenditures for undertakings by the department, on behalf of other government departments and agencies, other governments, and private sector tenants of federally owned or leased property. Effective April 1, 1996, the Architectural Engineering and Realty Services Revolving Fund began operation under the name of Real Property Services Revolving Fund. The Fund looks after the activities of architectural and engineering, property management, holdings and divestiture, and support services.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the operating expenses, the necessary working capital, and capital expenditures, the total of which is not to exceed $450,000,000 at any time.

In accordance with the former section 33 of the *Adjustment of Accounts Act*, and through the 1983-84 Supplementary Estimates (B), the authority of the Fund was amended to include charges on behalf of other Public Works Canada's departmental programs and to increase the financial authority from $55,000,000 to $150,000,000. In the 1984-85 Supplementary Estimates (C) the authority was increased from $150,000,000 to $300,000,000. Through the 1987-88 Supplementary Estimates (E), the authority was further increased from $300,000,000 to $450,000,000.

The Services Program operated as a Revolving Fund on a direct cost recovery basis from April 1, 1985 to March 31, 1988, supplemented by a payment vote to cover non-recoverable operating expenses from clients, as well as a vote to cover capital acquisitions of the Program. Since April 1, 1988, under revised terms and conditions approved by Treasury Board (TB) Minute 805839 dated June 25, 1987, the objective of the Real Property Services (formerly Public Works) Revolving Fund is to operate as a financially self-supporting entity charging market-based service fees in accordance with the TB approved rate structure for the services provided to clients.

In addition, the Revolving Fund receives funding by way of a separate vote, to cover operating expenses in support of activities serving broader government objectives which are not recovered by revenues. The amount received in 1997-98 and 1996-97 was $2,589,000.

Finally, through the 2000-2001 Annual Reference Level Update (ARLU) exercise, which was approved on December 9, 1999 (TB Minute #827730), the Revolving Fund presented a revision to its Financial Framework whereby it will no longer be used as a business tool to manage the costs related to the appropriated funding of the Federal Accommodation and Holding Service Line. Effective April 1, 1999, RPSRF is used exclusively for providing services to other government departments and third parties.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting. Overhead chargeback and Corporate and administrative services are based on budgeted expenditures calculated as a percentage of budgeted revenue.

(b) Inventories

Inventories are valued at cost and are recorded on a first-in, first-out basis.

(c) Work in process

Work in process includes labour disbursements incurred for services performed or goods delivered, less amounts already billed to clients.

(d) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Real Property Services Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

(e) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1996. This accrual represents a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

(f) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals/ adjustments	Balance at end of year
	(in thousands of dollars)			
Dredges and fixed shore based facilities	2,564		(2,564)	
Scows, tugs and large survey launches	2,324		(2,324)	
All other dredging assets	1,654		(1,654)	
	6,542		(6,542)	

Accumulated amortization	Balance at beginning of year	Current year amortization	Disposals/ adjustments	Balance at end of year
	(in thousands of dollars)			
Dredges and fixed shore based facilities	1,790		(1,790)	
Scows, tugs and large survey launches	1,122		(1,122)	
All other dredging assets	852		(852)	
	3,764		(3,764)	
Net	2,778		(2,778)	

Transfer of capital assets

The adoption of a new Financial Framework on April 1, 1999 required the Real Property Services Revolving Fund to transfer capital assets to the appropriation in fiscal years 2000 and 2001. As a result, capital assets were transferred to the appropriation for proceeds equal to the net book value of $2,778,000 ($15,192,000 in 2000). The offsetting entry was recorded against the Contributed Capital account.

4. Contractual commitments

The Fund is engaged in contractual commitments in the amount of $146,000,000 over the next 5 years.

5. Net revenues

	2001	2000
	(in thousands of dollars)	
Gross revenues	712,515	615,800
Less: recoverable disbursements made on behalf of clients	579,403	495,752
Net revenues	133,112	120,048
Net revenues by category:		
Inventory management fees	5,148	4,982
Project revenues	103,342	90,524
Payroll recoveries at direct cost	21,194	20,887
Other income	3,428	3,655
	133,112	120,048

6. Changes in working capital

	2001	2000	Changes
	(in thousands of dollars)		
Current assets	263,431	353,743	90,312
Current liabilities	163,885	175,560	(11,675)
	99,546	178,183	78,637

7. Comparative figures

Certain prior year amounts have been reclassified to conform with the presentation of the current year.

Staff Development and Training Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. Some of the information included in these financial statements is based on management's best estimates and judgement and with due consideration given to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with the information presented in these financial statements, unless otherwise indicated.

The Finance and Administration Directorate and the Fund's financial management officers, who report functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's financial management officers, financial services officers and by the Finance and Administration Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

Approved by:

GILLES J. CHARRON
Director General, Finance and Administration
(Senior full-time financial officer)

MICHAEL NELSON
Executive Director
Corporate Management and Secretary General
(Senior financial officer)

July 31, 2001

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001		(Restated Note 4) 2000	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year	215	757	(319)	432
Add: items not requiring use of funds	358	93	358	141
Operating source of funds	573	850	39	573
Net capital acquisitions	(145)		(126)	
Working capital change		1,878		862
Other items		(1,793)		(795)
Authority provided (used)	428	935	(87)	640

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2001	2000
Debit balance in the accumulated net charge against the Fund's authority account	(6,204)	(3,476)
Add: PAYE charges against the appropriation account after March 31	2,566	1,769
Less: amounts credited to the appropriation account after March 31	474	1,470
Net authority provided, end of year	(4,112)	(3,177)
Authority limit	4,500	4,500
Unused authority carried forward	8,612	7,677

The accompanying notes are an integral part of the financial statements.

Staff Development and Training Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL,
FINANCE AND ADMINISTRATION
CORPORATE MANAGEMENT
PUBLIC SERVICE COMMISSION

We have audited the balance sheet of the Staff Development and Training Revolving Fund as at March 31, 2001 and the statements of operations, accumulated surplus and cash flows for the year then ended. These financial statements are the responsibility of the management of the Staff Development and Training Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Staff Development and Training Revolving Fund as at March 31, 2001 and the results of its operations and its cash flows for the year then ended in accordance with accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young L.L.P
Chartered Accountants

Ottawa, Canada
July 20, 2001

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2001	(Restated Note 4) 2000
ASSETS		
Current		
Accounts receivable		
Government of Canada	891	1,930
Outside parties	225	181
Prepaid expenses	107	90
	1,223	2,201
Capital assets (Notes 4-5)		
At cost	282	282
Less: accumulated amortization	244	233
	38	49
	1,261	2,250

	2001	(Restated Note 4) 2000
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	1,052	791
Outside parties		
Accounts payable	1,566	1,036
Accrued liabilities	100	
Accrued vacation pay	226	217
Current portion of provision for employee termination benefits		8
	2,944	2,052
Long-term		
Provision for employee termination benefits	1,230	1,140
	4,174	3,192
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(6,204)	(3,476)
Accumulated surplus	3,025	2,268
Contributed capital (Note 5)	266	266
	(2,913)	(942)
	1,261	2,250

The accompanying notes are an integral part of the financial statements.

Staff Development and Training Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	(Restated Note 4) 2000
Revenues		
Course fees and services	9,280	7,757
Subsidies (Note 3)	2,727	2,771
	12,007	10,528
Operating expenses		
Salaries and employee benefits	5,024	4,764
Provision for employee termination benefits	82	131
Professional and special services	3,562	2,960
Rentals	808	735
Travel and communications	371	362
Material and supplies	669	522
Administration and financial services	219	219
Information	168	176
Amortization	11	10
Other	336	217
	11,250	10,096
Net profit for the year	757	432

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	(Restated Note 4) 2000
Operating activities:		
Net profit of the year	757	432
Add:		
Provision for employee termination benefits	82	131
Amortization	11	10
	850	573
Net change in working capital	1,878	862
Net financial resources provided by operating activities	2,728	1,435
Net financial resources provided by and change in the accumulated net charge against the Fund's authority, during the year	2,728	1,435
Accumulated net charge against the Fund's authority account, beginning of year	3,476	2,041
Accumulated net charge against the Fund's authority account, end of year	6,204	3,476

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	(Restated Note 4) 2000
Balance, beginning of year	2,268	1,836
Net profit of the year	757	432
Accumulated surplus end of year	3,025	2,268

The accompanying notes are an integral part of the financial statements.

Staff Development and Training Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, *Appropriation Act No. 3, 1971*, for the purpose of providing training and development to the Public Service.

The Fund has a continuing non-lapsing authority under the *Adjustment of Accounts Act*, S.C. 1980, c.17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,500,000 at any time. The *Adjustment of Accounts Act* has been repealed and replaced by section 7 of the *Revolving Funds Act*.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles to the extent that they are in accordance with the Receiver General Public Accounts Instructions Manual. The significant accounting policies include the following:

(a) Pension plan

Employees of the Department whose salaries and other benefits are paid by the Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the fringe benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(b) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(c) Capital assets and amortization

Effective April 1, 2000, only assets having a purchase cost of $10,000 or more are capitalized. Capital assets are recorded at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Office and classroom furniture	17 years
Office and classroom equipment	10 years
Electronic data processing (EDP) equipment	3-5 years

(d) Prepaid expenses

The operations of the Revolving Fund are charged with expenses corresponding with the provision of services. Prepaid expenses include the inventory of course material and supplies.

3. Subsidized operations

In 2000-2001, appropriation funds in the amount of $2,726,500 ($2,771,000 in 1999-2000) were recorded in the Revolving Fund to fund activities necessary to carry out the roles and responsibilities assigned to the Commission, which cannot be recovered through user fees.

4. Change in accounting policy—Capital assets

During the year, the Fund changed its accounting policy to capitalize assets having an initial purchase cost of $10,000 or more. Previously, the policy was to capitalize assets having an initial purchase cost of $1,000 or more. This decision follows the relase of Treasury Board (TB) Accounting Standard 3.1—Capital Assets. This policy is being applied retroactively with a restatement of 1999-2000 comparitive figures. Consequently, the effect of the change in accounting policy in the financial statements is as follows: the capital assets net book value decreased by $131,000 in fiscal year 2000-2001 (decreased by $526,000 in fiscal year 1999-2000); net profit for the year decreased by $131,000 in fiscal year 2000-2001 (decreased by $0 fiscal year 1999-2000); and accumulated surplus decreased by $131,000 (decreased by $526,000 in 1999-2000).

5. Capital assets and accumulated amortization

Capital assets	(Restated Note 4) Balance at beginning of year	Acquisitions	Disposal	Balance at end of year
	(in thousands of dollars)			
Equipment	255			255
EDP equipment	27			27
	282			282

Accumulated amortization	(Restated Note 4) Balance at beginning of year	Amortization	Decrease	Balance at end of year
	(in thousands of dollars)			
Equipment	213	9		222
EDP equipment	20	2		22
	233	11		244

Staff Development and Training Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

Following the move of the operations of the Revolving Fund to the Asticou Centre in 1993, PWGSC has granted ownership of furniture to the Revolving Fund. An amount of $265,608 reflecting the transfer of ownership is shown on the balance sheet as contributed capital.

6. Contingent liabilities

The Revolving Fund has outstanding claims in dispute for which the outcome is unknown as of March 31, 2001. Management of the Revolving Fund believes that the outcome of the outstanding claims will not have a material impact on the financial statements.

Translation Bureau Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2001 and the results of its operations and its cash flows for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

ROD MONETTE
Assistant Deputy Minister,
Government Operational Service

M. CARDINAL
Chief Executive Officer,
Translation Bureau

July 17, 2001

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net income (loss) for the year	(3,373)	5,062	(6,487)	4,324
Add: items not requiring use of funds	1,078	1,872	2,289	2,159
Operating source (use) of funds	(2,295)	6,934	(4,198)	6,483
Net capital acquisitions	(1,215)	(275)	(1,215)	(107)
Working capital change (Note 6)	116	932	63	12,150
Other items		(155)	(1,000)	(11,321)
Authority provided (used)	(3,394)	7,436	(6,350)	7,205

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2001	2000
Debit balance in the accumulated net charge against the Fund's authority	(17,256)	(9,401)
Add: PAYE charges against the appropriation account after March 31	13,162	11,242
Less: amounts credited to the appropriation account after March 31	14,737	12,802
Net authority provided, end of year	(18,831)	(10,961)
Authority limit	75,000	75,000
Unused authority carried forward	93,831	85,961

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of Translation Bureau Revolving Fund as at March 31, 2001 and the statements of operations, accumulated surplus (deficit) and cash flows for the year then ended. These financial statements are the responsibility of the management of the Translation Bureau Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Translation Bureau Revolving Fund as at March 31, 2001, the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst and Young, LLP
Chartered Accountants

Ottawa, Canada
June 15, 2001

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2001	2000
ASSETS		
Current		
Accounts receivable		
Government of Canada	14,737	12,802
Outside parties	724	848
	15,461	13,650
Capital assets (Note 3)	386	202
Deferred employee benefits	15,601	15,865
	31,448	29,717

	2001	2000
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	2,154	1,595
Outside parties	15,311	13,127
	17,465	14,722
Allowance for employee termination benefits	24,118	22,337
	41,583	37,059
Contractual commitments (Note 4)		
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(17,256)	(9,401)
Accumulated surplus	7,121	2,059
	31,448	29,717

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Revenues (Note 5)	157,153	144,455
Operating expenses		
Salaries and employee benefits	93,130	86,580
Provision for employee termination benefits	2,336	2,375
Professional and special services	36,735	34,118
Occupancy costs	5,450	5,082
Utilities, materials and supplies	3,979	2,609
Corporate and administrative services	3,960	4,522
Transportation and communications	3,783	3,536
Purchased repair and maintenance	1,097	408
Information	305	143
Rentals	134	134
Amortization	91	115
Other expenditures	1,091	509
	152,091	140,131
Net income	5,062	4,324

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Balance, beginning of year	2,059	(2,265)
Net income for the year	5,062	4,324
Write-off of net loss to accumulated net charge against the Fund's authority account (Note 1)		
Balance, end of year	7,121	2,059

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Operating activities:		
Net income	5,062	4,324
Employee termination benefits payments	(555)	(331)
Items not affecting use of authority		
Amortization	91	115
Provision for employee termination benefits	2,336	2,375
	6,934	6,483
Working capital change (Note 6)	932	12,150
Changes in other assets	264	
	8,130	18,633
Investing activities:		
Capital assets		
Acquisitions	(275)	(107)
Net decrease in accumulated net charge against the Fund's authority	7,855	18,526
Accumulated net charge against the Fund's authority beginning of year	9,401	(9,125)
Accumulated net charge against the Fund's authority end of year	17,256	9,401

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Translation Bureau was established in 1934, when the *Translation Bureau Act* came into effect. In April 1993, Treasury Board approved the establishment of the Bureau as a Special Operating Agency effective April 1, 1995. This decision was confirmed in the 1994-95 Supplementary Estimates (D).

The Revolving Fund was created on April 1, 1995 and accounts for the following services: translation, interpretation and terminology to clients. Pursuant to section 29.1(2) of the *Financial Administration Act*, the Fund has a continuing non-lapsing authority to make expenditures out of the Consolidated Revenue Fund and to spend for the purposes of the Fund any revenues received for those purposes. The aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than $75 million the revenues received in respect of the purposes of the Fund.

Treasury Board (TB) decision #822560 dated February 22, 1995, TB decision #824299 dated July 10, 1996 and TB decision #825830 dated December 11, 1997 gave the Translation Bureau the authority to delete operating losses for the first six years of operating under the Revolving Fund. No amount was written-off in 2000-2001 (nil in 1999-2000) since the Revolving Fund is showing a surplus.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Capital assets

Assets having a purchase cost of $10,000 or more are capitalized. Capital assets consisting of computer equipment and furniture and fixtures are stated at cost and are amortized on a straight-line basis over their estimated economic life commencing the month after acquisition.

(c) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1995. The asset account "Deferred employee benefits" represents benefits earned prior to April 1, 1995. The account is drawn down as benefits are paid to the related employees and become recoverable from the Treasury Board.

(e) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals/ Adjustments	Balance at end of year
	(in thousands of dollars)			
Computer equipment	1,274	252	(819)	707
Furniture and fixtures	17	23		40
	1,291	275	(819)	747

Accumulated amortization	Balance at beginning of year	Current year amortization	Disposals/ Adjustments	Balance at end of year
	(in thousands of dollars)			
Computer equipment	1,072	91	(819)	344
Furniture and fixtures	17			17
	1,089	91	(819)	361
Net	202	184		386

Translation Bureau Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

4. Contractual commitments

The Fund leases its premises under operating leases. Future lease payments are as follows:

	(in thousands of dollars)
2001-2002	3,279
2002-2003	3,155
2003-2004	3,054
2004-2005	2,758
2005-2006	2,148
	14,394

5. Revenues

	2001	2000
	(in thousands of dollars)	
Translation services	153,269	140,581
Interpretation services	3,031	2,749
Termium sales	646	1,000
Other	207	125
	157,153	144,455

6. Changes in working capital

	2001	2000	Changes
	(in thousands of dollars)		
Current assets	15,461	13,650	(1,811)
Current liabilities	17,465	14,722	2,743
	(2,004)	(1,072)	932

SECTION 2

2000-2001

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Departmental Corporations

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Canada Customs and Revenue Agency

MANAGEMENT REPORT

We have prepared the accompanying Statements of Operations of the Canada Customs and Revenue Agency in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada and with the reporting requirements of the Receiver General for Canada for departmental corporations. Significant accounting policies are set out in Note 2 to each of the Statements.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Agency. In order to assure maximum objectivity and freedom from bias, the financial statements are approved by the Agency's Audit Committee on behalf of the Board of Management. The Audit Committee meets with management, the internal auditors and the Auditor General of Canada on a regular basis, and the auditors have full and free access to the Audit Committee.

Some of the information, such as accruals and services provided without charge by other government departments, included in the Statements of Operations, are based on management's best estimates and judgments with due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a record of the Agency's financial transactions. Financial information contained in the *Public Accounts of Canada* is consistent with these Statements of Operations.

The Agency maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are within the authorities provided by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguarding of its assets. Financial management and internal control systems are reinforced by the maintenance of internal audit programs. The Agency also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General of Canada conducts independent audits and expresses opinions on the accompanying financial statements.

Approved by:

ROB WRIGHT
Commissioner

D.G.J. TUCKER
Chief Financial Officer and Assistant Commissioner, Finance and Administration

July 23, 2001

Canada Customs and Revenue Agency—*Continued*

AUDITOR'S REPORT

TO THE BOARD OF MANAGEMENT OF THE
CANADA CUSTOMS AND REVENUE AGENCY
AND THE
MINISTER OF NATIONAL REVENUE

I have audited the Statement of Operations—Agency Activities of the Canada Customs and Revenue Agency for the year ended March 31, 2001. This financial statement is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the Agency's operations of its Agency Activities for the year ended March 31, 2001 in accordance with the accounting policies set out in Note 2 to the financial statement.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
July 23, 2001

STATEMENT OF OPERATIONS—AGENCY ACTIVITIES FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001	2000 (Restated Note 3)
Operating and administration expenditures		
Services		
Personnel		
Salaries	1,919,013	1,839,989
Other allowances and benefits	672,499	617,191
	2,591,512	2,457,180
Accommodation	214,326	196,317
Transportation and communications	174,010	160,377
Professional and special services	163,500	148,354
Transfer payments to the Province of Quebec (GST joint administration)	118,953	94,901
Purchased repair and maintenance	81,890	58,647
Other services	44,507	57,690
Rentals	11,414	11,656
Information	4,948	2,478
Utilities	598	587
	3,405,658	3,188,187
Goods		
Equipment	94,501	97,748
Materials and supplies	63,578	61,736
Land, building and works	2,888	15,323
	160,967	174,807
Other expenditures		
Subsidies and other	2,365	3,103
Total operating and administration expenditures	3,568,990	3,366,097
Non-tax revenues (Note 5)	213,249	201,035
Net cost of operations	3,355,741	3,165,062

Contingent liabilities (Note 11)
The accompanying notes are an integral part of this statement.

Approved by:

ROB WRIGHT
Commissioner

MICHAEL L. TURCOTTE
Chair, Board of Management

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—AGENCY ACTIVITIES

1. Authority and purpose

The Canada Customs and Revenue Agency (the "Agency") was established effective November 1, 1999, under the *Canada Customs and Revenue Agency Act*. The Agency was established to support the evolution of tax administration and customs services in Canada.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency's expenditures are funded by the Government of Canada through appropriations.

The Agency's mandate is to provide support, advice and services when:

(a) supporting the administration and enforcement of the program legislation;

(b) implementing agreements between the Government of Canada or the Agency and the government of a province or other public body performing a function of government in Canada to carry out an activity or administer a tax or program;

(c) implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and

(d) implementing agreements between the Government of Canada and aboriginal governments to administer a tax.

In delivering its mandate, the Agency:

— collects revenues and administers tax laws for the federal government and for certain provinces and territories and others, including First Nations;

— provides border services and administers legislation governing international trade and travel; and

— delivers certain social and economic benefit programs to Canadians, through the tax system.

For financial reporting purposes, the activities of the Agency have been divided into two Statements of Operations: Agency Activities and Administered Activities. This Statement of Operations—Agency Activities includes those operational revenues and expenditures which are controlled by the Agency and utilized in running the organization. The separate Statement of Operations—Administered Activities has been divided into two components: administered revenues and administered expenditures. It includes those revenues and expenditures which are controlled by someone other than the Agency, such as the federal government, a province or territory, or other groups or organizations, but are managed by the Agency on their behalf. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the administrative efficiency of the Agency in achieving its mandate.

The Agency administers, on behalf of others, income taxes and sales taxes, Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums, as well as amounts collected for other groups or organizations. The Agency is responsible for the administration and enforcement of the following acts, and certain other acts for which the Minister of National Revenue has a mandated role: *Canada Customs and Revenue Agency Act*, *Children's Special Allowances Act*, *Customs Act*, *Customs Tariff*, *Department of National Revenue Act*, *Excise Act*, *Excise Tax Act* (includes Goods and Services Tax (GST)/Harmonized Sales Tax (HST)), *Income Tax Act*, and others.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and the enforcement of the various tax and customs programs' legislation.

2. Significant accounting policies

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act*, the Statement of Operations—Agency Activities has been prepared in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. In addition, the Statement of Operations—Agency Activities has been prepared following the reporting requirements established for departmental corporations by the Receiver General for Canada. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis.

(b) Non-tax revenue recognition

All non-tax revenue is recorded on the accrual basis. Non-tax revenue reported in this statement excludes administered revenues collected under the authority of the *Income Tax Act*, the *Customs Act*, the *Excise Act*, the *Excise Tax Act* and other similar legislation.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—AGENCY ACTIVITIES—*Continued*

(c) Capital assets purchases

Acquisitions of capital assets are charged to operating and administrative expenditures in the year of purchase.

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as non-tax revenue and are not deducted from expenditures.

(e) Services provided without charge by other Government departments

Estimates of amounts for services provided without charge by other Government departments are included in expenditures. Those amounts include:

- accommodation provided by Public Works and Government Services Canada,
- accommodation provided by Transport Canada,
- employer's contributions to the health insurance plan provided by Treasury Board,
- workers' compensation benefits provided by Human Resources Development Canada,
- audit services provided by the Office of the Auditor General of Canada, and
- legal services provided by Justice Canada.

(f) Contribution to Public Service Superannuation Plan

The Agency's employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Agency contribute to the cost of the Plan. Contributions by the Agency are charged to expenditures in the period incurred and represent the total pension obligation of the Agency to the Plan. The Agency is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and is not entitled to surpluses.

(g) Employee termination benefits, vacation pay and compensatory leave

Employee termination benefits, vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment. The employee termination benefits liability is estimated using the Government of Canada's demographic population characteristics and demographic population assumptions. The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and compensatory leave benefits accruing to employees. Employee termination benefits and vacation pay leave liabilities payable on cessation of employment represent obligations of the Agency that are normally funded through the Treasury Board.

Beginning with the 2001-2002 fiscal year, the Government has changed its accounting policies to a form of full accrual accounting. Concurrently, the Agency is also implementing these new policies and will prepare a full set of financial statements pertaining to Agency Activities, i.e. Statement of Financial Position, Statement of Operations, Statement of Equity of Canada and a Statement of Cash Flows beginning with the fiscal year ending March 31, 2002.

3. Change in accounting policies

The Agency's accounting policy is to record termination benefits, accumulated vacation pay and compensatory leave as the benefits are earned by the employees. Previously, these amounts were recorded on a cash basis. This change has been applied on a retroactive basis. The net effect is to increase the March 31, 2000 other allowances and benefits expenditure, total operating and administration expenditures, and the net cost of operations by $37,994,000. These expenditures have no impact on the availability of funds in the reporting years. There is, however, an impact on future funding requirements as shown in note 4.

The corresponding liabilities are included in note 7.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—AGENCY ACTIVITIES—*Continued*

4. Parliamentary appropriations

	2001	2000 (Restated Note 3)
	(in thousands of dollars)	
Vote 1—CCRA		
(Operating expenditures)	4,053,757	2,409,874
Less: relief for heating expense payments (1)	1,459,267	
Less: amounts available for use in subsequent years for relief for heating expense payments (1)	62,552	
Less: amounts available for use in subsequent year	115,230	69,264
	2,416,708	2,340,610
Vote 5—CCRA		
(Capital expenditures)	13,733	15,727
Less: amounts available for use in subsequent year	3,733	6
	10,000	15,721
Vote 10—CCRA		
(Transfer payments)	121,655	95,000
Less: amounts available for use in subsequent year	2,702	99
	118,953	94,901
Add: Statutory contributions to employee benefit plans	414,548	394,479
Spending of revenues received through the conduct of its operations pursuant to section 60 of the *CCRA Act*. (2)	37,035	
Other statutory expenditures	883	922
Spending of proceeds from disposal of surplus Crown assets	638	310
	453,104	395,711
Total appropriations used	2,998,765	2,846,943
Less: Non-tax revenues other than revenues netted against expenditures (Note 5)	80,451	65,611
Prior year expenditure charged to current year appropriation		9,900
	80,451	75,511
Add: Services provided without charge by other Government departments (Note 10)	391,377	355,636
Net changes in future funding requirements (Note 7)		
Employee termination benefits	25,398	27,866
Vacation pay and compensatory leave	20,652	10,128
	437,427	393,630
Net cost of operations	3,355,741	3,165,062

(1) In accordance with the division of activities for financial reporting purposes outlined in Note 1, the ex gratia relief for heating expenses payments, which where authorized through Vote 1—CCRA (Operating expenditures), are reported as an administered expenditure on the Statement of Operations—Administered Activities. The amount shown as available for use in subsequent years is restricted to such payments.

(2) Authority to respend these revenues pursuant to section 60 of the *Canada Customs and Revenue Agency Act* commenced in 2000-2001.

5. Non-tax revenues

The following table presents details of non-tax revenues as reported on the Statement of Operations:

	2001	2000
	(in thousands of dollars)	
Non-tax revenues credited to vote 1—CCRA (operating expenditures)		
Fees for collecting Employment Insurance premiums	83,086	77,748
Fees for collecting Canada Pension Plan contributions	49,712	57,676
	132,798	135,424
Respendable revenues (1)		
Administration fees—Provinces and municipalities	24,247	
Duty free shops	5,568	
Refunds of previous years' expenditures	935	
Services fees	3,385	
Ruling fees	1,479	
Other respendable revenues	1,661	
	37,275	
Other non-tax revenues		
Recovery of employee benefit costs for collecting activities	26,301	22,406
Administration fees—Provinces and municipalities		20,652
Duty free shops		5,168
Refunds of previous years' expenditures		4,894
Service fees		2,975
Adjustment to accounts payable	10,117	2,271
Ruling fees		1,166
Lease and use of public property	669	644
Other non-tax revenues	6,089	5,435
	43,176	65,611
Total non-tax revenues	213,249	201,035

(1) Authority to respend these revenues pursuant to section 60 of the *Canada Customs and Revenue Agency Act* commenced in 2000-2001.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—AGENCY ACTIVITIES—*Continued*

6. Accounts receivable

At year-end, accounts receivable resulting from transactions with outside parties, are as follows:

	2001	2000
	(in thousands of dollars)	
Accounts receivable—From other Government departments	20,026	7,101
Accounts receivable—External to the Government	1,016	1,349
	21,042	8,450
Less: allowance for doubtful accounts	45	
	20,997	8,450

Revenues associated with these accounts receivable are reflected in the Statement of Operations.

7. Liabilities

At year-end, the Agency has the following liabilities:

	2001	2000
	(in thousands of dollars)	
Employee termination benefits	347,522	322,124
Accounts payable—External to the Government	121,922	120,489
Vacation pay and compensatory leave	116,000	95,348
Accounts payable—To other Government departments	70,483	75,586
Accrued employee salary and benefits	41,404	71,916
Capital leases	4,997	
Accounts payable—To employees	3,139	2,693
Other liabilities	120	270
	705,587	688,426

Expenditures associated with these liabilities are reflected in the Statement of Operations.

8. Capital assets purchases

Accounting principles of the Government of Canada for fiscal years included in these financial statements do not require the capitalization of assets. Capital expenditures have been charged to operating and administrative expenditures at the time of acquisition or construction. For information purposes, this table presents those acquisitions during the year that could otherwise have been capitalized under a full accrual accounting principle for tangible capital assets. For the purpose of this table, we have recorded only assets with an original individual cost of $10,000 or more.

	2001	2000
	(in thousands of dollars)	
Information technology equipment	17,929	4,622
Buildings under construction	6,542	12,438
Motor vehicles	1,675	2,060
Equipment	1,629	2,927
Capital leases (information technology)	922	
Buildings	544	34
Land	15	35
	29,256	22,116

9. Board of Management

Pursuant to the *Canada Customs and Revenue Agency Act*, a Board of Management is appointed to oversee the organization and administration of the Agency and the management of its resources, services, property, personnel and contracts. Expenditures relating to the Board's activities during the year total $1,045,000 (2000—$846,000) and are included in the Statement of Operations. This includes payments to the Board of Management, secretariat staff personnel expenditures, travel and other expenditures.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—AGENCY ACTIVITIES—*Concluded*

10. Related party transactions

The Agency is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The Agency enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises.

During the year, the Agency received accommodation and professional services without charge from other government departments and agencies. Employer health insurance plan contributions and worker's compensation benefits were also provided by other Government departments without charge. Significant services provided without charge have been recorded in the Agency's statement of operations as follows:

	2001	2000
	(in thousands of dollars)	
Accommodation	214,326	196,317
Employer's contribution to the health insurance plan	112,842	105,415
Legal services	57,907	46,886
Audit services	3,270	4,358
Worker's compensation benefits	3,032	2,660
	391,377	355,636

Certain payables and receivables outstanding at year end were with these related parties:

Accounts receivable—From other Government departments	20,026	7,101
Accounts payable—To other Government deparments	70,483	75,586

11. Contingent liabilities

In connection with its operations, the Canada Customs and Revenue Agency is a defendant in certain cases of litigation. It is estimated that as at March 31, 2001, there are $4 million ($12 million as at March 31, 2000) in claims and pending and threatened litigation. A contingent liability is a potential liability which may become a liability when one or more future events occur or fail to occur. A contingent liability is recorded as an actual liability when it becomes likely that a payment will be made and the amount of that payment may be reasonably and reliably estimated.

AUDITOR'S REPORT

TO THE BOARD OF MANAGEMENT OF THE CANADA
CUSTOMS AND REVENUE AGENCY
AND THE
MINISTER OF NATIONAL REVENUE

I have audited the Statement of Operations—Administered Activities of the Canada Customs and Revenue Agency for the year ended March 31, 2001. This financial statement is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the Agency's operations of its Administered Activities for the year ended March 31, 2001 in accordance with the accounting policies set out in Note 2 to the financial statement.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
July 23, 2001

Canada Customs and Revenue Agency—*Continued*

STATEMENT OF OPERATIONS—ADMINISTERED ACTIVITIES FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001	2000
Administered revenues		
Tax revenues (Note 3)		
Income tax		
Personal	163,763,361	154,151,820
Transfers to others (Note 4)	(75,235,713)	(69,327,944)
Total Personal	88,527,648	84,823,876
Corporation	30,947,905	25,321,506
Transfers to others (Note 4)	(2,736,354)	(2,131,298)
Total Corporation	28,211,551	23,190,208
Non-resident and other	4,312,234	3,499,284
Total Non-resident and other	4,312,234	3,499,284
Total income tax	121,051,433	111,513,368
GST and HST, Excise and Customs		
Goods and Services Tax (GST)/ Harmonized Sales Tax (HST) (Note 5)	29,641,521	27,376,527
Transfers to others (Note 4)	(1,818,627)	(1,799,367)
Total GST and HST	27,822,894	25,577,160
Excise energy taxes	4,805,284	4,757,133
Other excise duties and taxes	3,514,040	3,214,211
Transfer to others (Note 4)		(2,859)
Total excise duties and taxes	8,319,324	7,968,485
Customs import duties	2,807,317	2,105,117
Total customs import duties	2,807,317	2,105,117
Total GST and HST, Excise and Customs	38,949,535	35,650,762
Other		
Nova Scotia Worker's Compensation	156,660	29,746
Provincial sales, tobacco and alcohol taxes	38,470	26,826
Transfers to others (Note 4)	(195,130)	(56,572)
Total other	0	0
Total tax revenues	160,000,968	147,164,130
Non-tax revenues (Note 6)		
Penalties	91,931	85,128
Interest	81,841	61,300
Other	26,327	14,828
Total non-tax revenues	200,099	161,256
Total revenues administered on behalf of the Government of Canada	160,201,067	147,325,386
Administered expenditures		
Federal expenditures		
Child tax benefits	6,810,968	5,999,542
GST credit	2,901,708	2,846,993
Relief for heating expense payments	1,459,267	
Children's special allowance	102,689	88,227
Interest	79,392	76,682
Old Age Security benefits repaid	(588,467)	(553,575)
Total federal expenditures	10,765,557	8,457,869
Other expenditures		
Provincial/Territorial Family Benefit Programs (Note 7)	1,769,872	510,592
Recoveries from provinces/ territories	(1,769,872)	(510,592)
Total other expenditures	0	0
Total expenditures administered on behalf of the Government of Canada	10,765,557	8,457,869

Contingent significant refunds (Note 8)
The accompanying notes are an integral part of this statement.

Approved by:

ROB WRIGHT
Commissioner

MICHAEL L. TURCOTTE
Chair, Board of Management

NOTES TO THE STATEMENT OF OPERATIONS—ADMINISTERED ACTIVITIES

1. Authority and purpose

The Canada Customs and Revenue Agency (the "Agency") was established effective November 1, 1999, under the *Canada Customs and Revenue Agency Act*. The Agency was established to support the evolution of tax administration and customs services in Canada.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency's expenditures are funded by the Government of Canada through appropriations.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—ADMINISTERED ACTIVITIES—*Continued*

The Agency's mandate is to provide support, advice and services when:

(a) supporting the administration and enforcement of the program legislation;

(b) implementing agreements between the Government of Canada or the Agency and the government of a province or other public body performing a function of government in Canada to carry out an activity or administer a tax or program;

(c) implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and

(d) implementing agreements between the Government of Canada and aboriginal governments to administer a tax.

In delivering its mandate, the Agency:

- collects revenues and administers tax laws for the federal government and for certain provinces and territories and others, including First Nations;
- provides border services and administers legislation governing international trade and travel; and
- delivers certain social and economic benefit programs to Canadians, through the tax system.

For financial reporting purposes, the activities of the Agency have been divided into two Statements of Operations: Administered Activities and Agency Activities. This Statement of Operations—Administered Activities has been divided into two components: Administered revenues and Administered expenditures. It includes those revenues and expenditures which are controlled by someone other than the Agency, such as the federal government, a province or territory, or another group or organization, and managed by the Agency on their behalf. The separate Statement of Operations—Agency Activities includes those operational revenues and expenditures which are controlled by the Agency and utilized in running the organization. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the administrative efficiency of the Agency in achieving its mandate.

The Agency administers, on behalf of others, income taxes and sales taxes, Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums, as well as amounts collected for other groups or organizations. The Agency is responsible for the administration and enforcement of the following acts and certain other acts for which the Minister of National Revenue has a mandated role: *Canada Customs and Revenue Agency Act, Children's Special Allowances Act, Customs Act, Customs Tariff, Department of National Revenue Act, Excise Act, Excise Tax Act* (includes Goods and Services Tax (GST)/Harmonized Sales Tax (HST)), *Income Tax Act*, and others.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and the enforcement of the various tax and customs programs' legislation.

2. Significant accounting policies

As required by section 88(2) (a) of the *Canada Customs and Revenue Agency Act*, the Statement of Operations—Administered Activities has been prepared in accordance with accounting principles consistent with those applied in the preparation of the financial statements of the Government of Canada. The purpose of these financial statements is to present the tax and tax-related revenues and expenditures that the Agency administered on behalf of the federal government, provincial/territorial governments and other organizations. The most significant accounting policies are as follows:

(a) Tax revenue recognition

Tax revenues are generally reported in the period in which they are received. Tax revenues are reported net of refunds. Transfers to others are generally recorded on a cash basis. Refunds of tax revenues are generally allocated to the year in which the processing cycle for the assessment of the related tax return has been started. With the implementation of a new corporate tax processing system during 2000-2001, corporate tax refunds are now allocated to the year in which the assessment of the return is normally processed. Cases of tax refunds that are significant and that have been appealed to the Federal Court of Canada or to the Supreme Court of Canada are accrued when a court decision in favour of the taxpayer is rendered and the Crown has taken a decision not to pursue further.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—ADMINISTERED ACTIVITIES—*Continued*

(b) Non-tax revenue recognition

Non-tax revenues on the Statement of Operations—Administered Activities are generally reported in the period in which they are received. Penalties include amounts collected on late payment of GST and excise taxes and duties. Income tax interest and penalties are recorded as tax revenue.

(c) Expenditures

The Goods and Services Tax (GST) quarterly tax credits and payments under the Child Tax Benefit Program, the Children's Special Allowance and the Relief for Heating Expense payments are charged in the period to which they relate. OAS benefits repaid are recognized as tax returns are assessed. Provincial/Territorial benefit programs expenditures and recoveries are recognized on a cash basis.

Beginning with the 2001-2002 fiscal year, the Government has changed its accounting policies to a form of full accrual accounting. Concurrently, the Agency is also implementing these new policies and will prepare a full set of financial statements pertaining to Administered Activities, i.e. Statement of Administered Assets and Liabilities, Statement of Administered Revenues, Statement of Administered Expenses and a Statement of Cash Flows beginning with the fiscal year ending March 31, 2002.

3. Tax revenues

CCRA, in the normal course of operations, collects and then refunds certain amounts to taxpayers. The following table represents details of gross cash receipts and refunds reported in the Statement of Operations—Administered Activities:

	2001			2000
	Gross Cash Receipts	Refunds	Net	Net
	(in thousands of dollars)			
Income tax				
Personal	180,961,433	17,198,072	163,763,361	154,151,820
Corporation	37,967,576	7,019,671	30,947,905	25,321,506
Non-resident and other	4,499,520	187,286	4,312,234	3,499,284
Total income tax	223,428,529	24,405,029	199,023,500	182,972,610
GST and HST, Excise and Customs				
Goods and Services Tax (GST)/ Harmonized Sales Tax (HST)	60,814,436	31,172,915	29,641,521	27,376,527
Excise energy taxes	4,810,037	4,753	4,805,284	4,757,133
Other excise duties and taxes	3,529,457	15,417	3,514,040	3,214,211
Customs import duties	3,005,774	198,457	2,807,317	2,105,117
Total GST and HST, Excise and Customs	72,159,704	31,391,542	40,768,162	37,452,988
Other				
Nova Scotia Worker's Compensation	156,660		156,660	29,746
Provincial sales, tobacco and alcohol taxes	38,470		38,470	26,826
Total other	195,130		195,130	56,572
Tax revenues, before transfers	295,783,363	55,796,571	239,986,792	220,482,170

4. Transfers/Revenues collected on behalf of others

Transfers are made by CCRA to others for whom CCRA administers taxes. The transfers are either made directly to the party on whose behalf CCRA collects the taxes, such as to Human Resources Development Canada for the Canada Pension Plan, the Employment Insurance Account, and the Employment Insurance benefits repaid, or to a liability account of the government from which the federal Department of Finance makes transfers to the party for whom the tax is administered. Transfers to the provinces/territories and First Nations are handled in this latter manner.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—ADMINISTERED ACTIVITIES—*Continued*

Transfers made in any one year typically are comprised of two components:

(1) transfers relating to a current time period such as a tax year. These amounts are generally determined using best estimates, and

(2) a final adjustment for a prior time period. This adjustment to total tax revenues brings previously estimated and recorded transfers for the prior time period into agreement with actual information, such as assessed amounts.

Any differences between actual amounts owing to others for whom CCRA administers taxes and best estimates are only known in subsequent periods when actual amounts become known. These differences are reflected in the financial statement in the year they are determined.

The following table presents details of transfers reported on the Statement of Operations—Administered Activities:

	2001	2000
	(in thousands of dollars)	
Personal		
Provincial/territorial/First Nations income taxes	34,880,720	33,473,467
Canada Pension Plan contributions	21,161,664	16,871,726
Employment Insurance premiums	18,987,354	18,838,140
Employment Insurance benefits repaid	205,975	144,611
Total personal transfers	75,235,713	69,327,944
Corporation		
Provincial/territorial income taxes	2,736,354	2,131,298
Total Corporation transfers	2,736,354	2,131,298
GST and HST		
Harmonized Sales Tax	1,817,062	1,798,099
First Nations Sales Tax	1,565	1,268
Total GST/HST transfers	1,818,627	1,799,367
Excise		
Air Transportation Tax		2,859
Total excise transfers		2,859
Other transfers		
Nova Scotia Worker's Compensation	156,660	29,746
Provincial sales, tobacco and alcohol taxes	38,470	26,826
Total other transfers	195,130	56,572
Total transfers	79,985,824	73,318,040

5. Goods and services tax/Harmonized sales tax

GST collected on the sale of goods and services by most other federal government organizations is not included in this statement. As federal government organizations change their accounting systems over the next year, these amounts will be administered by the Agency and included in this statement.

GST collected on goods and services in the province of Quebec on behalf of the federal government is transferred by the Ministère du Revenu du Québec to the Agency and is thus included in this statement.

Amounts reported include Harmonized sales tax (HST) and First Nations sales tax where applicable. GST and HST received are reported net of offsetting refunds and rebates claimed by registrants. Transfers of HST to provinces and sales tax to the First Nations are calculated in accordance with applicable Agreements.

6. Non-tax revenues

The following table presents details of administered non-tax revenues:

	2001	2000
	(in thousands of dollars)	
Non-tax revenues		
Penalties—GST and excise	91,931	85,128
Interest—GST and excise	81,841	61,300
Other:		
Seizures	11,331	8,974
Fines and forfeitures	14,931	4,676
Sale of unclaimed goods, etc.	65	1,178
	26,327	14,828
Total administered non-tax revenues	200,099	161,256

Canada Customs and Revenue Agency—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS—ADMINISTERED ACTIVITIES—*Concluded*

7. Provincial/territorial benefit programs

Provincial/territorial benefit programs include the following: Newfoundland and Labrador Harmonized Sales Tax Credit, Newfoundland and Labrador Senior Supplement, Newfoundland and Labrador Child Benefit, Nova Scotia Child Benefit, New Brunswick Child Benefit, Saskatchewan Child Benefit, Saskatchewan Sales Tax Credit, Alberta Family Employment Tax Credit, Alberta Energy Tax Refund, British Columbia Family Bonus, British Columbia Earned Income Benefit, British Columbia Energy Rebate, Yukon Child Benefit, Northwest Territories Child Benefit, Ontario Taxpayers Dividend and the Nunavut Child Benefit. These amounts represent payments made by the Agency to individual taxpayers on behalf of the applicable province/territory.

8. Contingent significant refunds

Contingent significant refunds represent potential amounts that may become actual refunds when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur and a reasonable estimate of the amount to be refunded can be made, the amount is accrued.

Claims for significant tax refunds are disclosed until such time as a decision is made and all appeals to the Federal Court of Canada or the Supreme Court of Canada have been exhausted or are not expected to be pursued. After this time, the refund is either accrued or no longer disclosed, as appropriate. There are $1,123 million ($802 million as at March 31, 2000) in claims or litigation relating to tax refunds that are significant and were under appeal to the Federal Court of Canada or the Supreme Court of Canada at March 31, 2001.

9. Accounts receivable

Accounts receivable for tax revenues are unaudited and are reported on a memorandum basis in the *Public Accounts of Canada*. Details of the unaudited balances are included in Section 4 of Volume II (Part II) of the *Public Accounts of Canada*.

10. Deposit and trust accounts

The Agency receives refundable deposits to ensure compliance with various regulations. Deposits held at March 31, are as follows:

	2001	2000
	(in thousands of dollars)	
Guarantee deposits		
Balance, beginning of year	12,178	11,398
Add: receipts	5,285	2,179
Less: disbursements	1,049	1,399
Balance, end of year	16,414	12,178
Temporary deposits received from importers		
Balance, beginning of year	700	745
Net transactions during the year	(144)	(45)
Balance, end of year	556	700

The guarantee deposits account was established to record cash and securities required to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees pursuant to the *Customs Act* and the *Excise Tax Act*.

The temporary deposits received from importers account was established to record temporary security deposits received from importers to ensure compliance with various Customs and Excise regulations regarding temporary entry of goods.

11. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation used in the current year.

Canada Employment Insurance Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canada Employment Insurance Commission (CEIC) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of Human Resources Development Canada (HRDC). In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Senior Management of HRDC.

These financial statements were prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statements is based on management's best estimates and judgements with due consideration to materiality. To fulfil thesse accounting and reporting responsibilities, HRDC maintains a set of accounts which provides a centralized record of the CEIC financial transactions. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

Financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. HRDC maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonnable assurance that transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and safeguard HRDC assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. HRDC also seeks to assure the objectivity and integrity of data in these financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

MARYANTONETT FLUMIAN
Associate Deputy Minister

ALAN WINBERG
Senior financial officer

July 23, 2001

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Expenditures		
Human resource investment	2,342,469	2,351,771
Employment Insurance Income Benefits	512,521	583,220
HRCC management and joint services [1]		354,937
	2,854,990	3,289,928
Corporate Services and Service Delivery Support	773,763	490,211
Total of expenditures	3,628,753	3,780,139
Revenues		
Revenues netted against expenditures		
Recovery of Employment Insurance Account administrative costs	1,242,173	1,290,963
Non-tax revenues		
Refunds of previous years' expenditures	150,362	90,145
Proceeds from the disposal of surplus Crown assets	423	557
Privileges, licences and permits	56	151
Services and service fees	37	31
Proceeds from sales		7
Other revenues		
Recovery of employee benefit cost E.I.	118,160	111,900
Government annuities surplus	5,574	5,822
Employment Insurance fines	618	510
Other [2]	1,948	154,859
	277,178	363,982
Total of revenues	1,519,351	1,654,945
Net cost of operations	2,109,402	2,125,194

(1) This account is included within Service Delivery Support business line.

(2) The amounts related to Canada Student loans do not belong to Canada Employment Insurance Commission.

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objectives

The Canada Employment and Immigration Commission was established under section 7 of the *Employment and Immigration Reorganization Act, 1977* and, continued as a body corporate under the name Canada Employment Insurance Commission as per the *Human Resources Development* Act enacted in 1996, is a departmental corporation named in Schedule II to the *Financial Administration Act*. All the Commission's operating, contributions and grants expenditures are funded by budgetary lapsing authorities whereas employee benefits and annuities agents supplementary retirement benefits are authorized by statutory authorities. The Commission is divided into four business lines and their objectives are as follows:

Canada Employment Insurance Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—*Continued*

Corporate Services — To provide executive direction, policy development and management support services to the Department.

Service Delivery Support — To manage and operate Systems activities supporting the delivery of services and benefits to our clients. It also includes direct client services such as reception and direction of clients whether in person or by phone at the local Human Resource Centres of Canada as well as administrative support, and program advice and guidance through policy and procedure development that supports joint delivery of business lines at the local, area and regional levels.

Human Resources Investment and Employment Insurance Income Benefits — To develop and support the productive utilization of labour market resources in Canada, without undue burden on individuals, groups and regions, and to promote the well-being of Canadians, in cooperation with other government departments, the provinces, territories, the private sector and community partners. The Program promotes the effective and efficient functioning of the Canadian labour market, while ensuring the protection of public funds.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Expenditure is recorded for all goods and services received and/or performed up to March 31, in accordance with the government's Payables at Year End accounting policy, with the exception of termination benefits and vacation pay.

(b) Revenue recognition

Revenue is recorded on a cash basis, in accordance with the government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Amounts estimated

Estimates of amounts for services provided without charge from other Government departments are included in expenditures.

(e) Refunds of previous year's expenditures

Refunds of previous year's expenditures are recorded as revenues when received and are not deducted from expenditure.

3. Parliamentary appropriations

CANADA EMPLOYMENT INSURANCE COMMISSION
(in thousands of dollars)

	2001	2000
Human Resources Investment and Employment Insurance Income Benefits		
Vote 1.(1)	299,658	224,523
Lapsed	5,983	5,352
	293,675	219,171
Vote 5	932,786	981,350
Lapsed	167,124	97,313
	765,662	884,037
Statutory contributions to employee benefit plans	89,685	113,035
Statutory civil service insurance actuarial liability adjustment	197	238
Statutory retirement benefits to annuities agents' pensions	29	28
Statutory overpayments Government annuities	12	
	89,923	113,301
Total business lines	1,149,260	1,216,509
Corporate Services and Service Delivery Support		
Vote 1.(1)	185,410	132,640
Lapsed	5,864	9,538
	179,546	123,102
Statutory contributions to employee benefit plans	43,311	30,199
Statutory spending of proceeds from the disposal of surplus Crown assets	345	538
Statutory refunds of amounts credited to revenues in previous years	51	(2,158)
	43,707	28,579
Total business lines	223,253	151,681
Total use of appropriations	1,372,513	1,368,190

(1) The amount is a portion of the Vote 1.

Canada Employment Insurance Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—*Continued*

4. Accounts receivable

At year-end, accounts receivable consist of salary overpayments, fines payable by claimants under the *Employment Insurance Act*, various employment programs and employment insurance overpayments, and other miscellaneous amounts due.

	2001	2000
	(in thousands of dollars)	
Interdepartmental		
Internal to the Government		
Corporate Services and Service Delivery Support		
Secondments	6,132	300
Miscellaneous	1	2,147
	6,133	2,447
Outside parties		
Human Resource Investment and Employment Insurance Income Benefits		
Employment Insurance benefit overpayments	357,268	368,756
Employment Insurance—Section 38 penalties	240,904	227,877
Employment benefit repayments	75,892	238,015
CJS developmental use of E.I. funds	10,683	10,034
Other programs	10,647	8,563
Employment Insurance fines	5,911	5,835
E.I. employer penalties	4,031	3,689
The Atlantic Groundfish Strategy—TAGS	2,275	3,996
Youth training option program	1,104	571
Social assistance recipients	551	557
E.I. chargeback	550	607
Fisheries Restructuring and Adjustment Measures—FRAM	487	535
Labour adjustment benefits	315	344
Community futures	146	134
Pan Canadian—E.I. Part II	14	
Employment Insurance Benefit overpayments—Part II (1)		6,574
	710,778	876,087
Corporate Services and Service Delivery Support		
Secondments	908	334
Miscellaneous	680	78
Outreach Program	136	122
Salary overpayments	132	81
	1,856	615
Total	718,767	879,149

(1) The amounts of this account have been allocated within various accounts.

5. Specified purpose accounts

The Canada Employment Insurance Commission also has the responsibility to administer and control the following specified purpose accounts:

(a) Employment Insurance Account

The *Employment Insurance Act* provides for a compulsory contributory employment insurance program applicable to all employees, with few exceptions.

The Act authorizes an account in the Accounts of Canada to be known as the Employment Insurance Account.

The Act provides for the following to be credited to the Account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and, since November 18, 1990, of special assistance payments, and benefit repayments; (c) amounts for services rendered to other government departments or agencies, or to the public; (d) amounts provided for any other purpose related to employment insurance and authorized by an appropriation administered by the Canada Employment Insurance Commission; and (e) interest on the balance of the Account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the Account: (a) benefits and, since November 18, 1990, special assistance payments paid under the Act; (b) costs of administering the Act; and (c) interest on advances made by the Minister of Finance.

TRANSACTIONS IN THE EMPLOYMENT INSURANCE ACCOUNT
(in millions of dollars)

	2001	2000
Receipts and other credits		
Premiums—Employers and employees	18,988	18,839
Interest earned	1,565	1,068
Penalties	41	41
	20,594	19,948
Payments and other charges		
Benefits	11,091	11,443
Administration costs	1,384	1,406
	12,475	12,849
Net increase or (decrease)	8,119	7,099
Add: balance at beginning of year	27,175	20,076
Balance at end of year	35,294	27,175

Canada Employment Insurance Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—*Continued*

(b) Government Annuities Account

This Account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities. The Account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and items transferred from previous years' revenues to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenue.

TRANSACTIONS IN THE GOVERNMENT ANNUITIES ACCOUNT
(in thousands of dollars)

	2001	2000
Balance as at April 1	546,059	585,813
Receipts and other credits		
Interest from Canada	35,616	38,210
Premiums	90	150
Other	107	63
	35,813	38,423
Payments and other charges		
Annuity payments	67,619	71,374
Unclaimed annuities	449	555
Premium refunds	374	426
	68,442	72,355
Net increase or (decrease)	(32,629)	(33,932)
Actuarial surplus (deficit), excess of recorded unpaid annuities at the end of the year over calculated unpaid	(5,646)	(5,822)
Balance as at March 31	507,784	546,059

(c) Annuities Agents' Pension Account

This pension plan provides pension benefits to former eligible government employees who were engaged in selling government annuities to the public. During the year no interest was credited to the Account and charged to interest on public debt. Contributions from the Annuities Branch, as former employer, amounted to $407,000 and payments from the Account amounted to $7,315,000.

TRANSACTIONS IN THE ANNUITIES AGENTS' PENSION ACCOUNT

	2001	2000
	$	$
Balance as at April 1	18,084	24,727
Receipts and other credits	407	
Payments and other charges	7,315	6,643
Net increase or (decrease)	(6,908)	(6,643)
Balance as at March 31	11,176	18,084

(d) Civil Service insurance account

This account was established by the *Civil Service Insurance Act*, to provide life insurance coverage for civil servants who bought policies before 1955-56. The purchase of policies was discontinued in 1954-55, pursuant to subsection 62(2) of the *Public Service Superannuation Act*.

The Civil Service insurance account has been transferred to the Department of Human Resources Development of Canada during the 1997-98 financial exercise. The financial transactions were reported in the previous years by the Office of the Superintendent of Financial Institutions.

During the year, receipts and other credits consisted of premiums of $5,139,000 and, an amount of $197,296,000 (charged to expenditures) representing an adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 2001. Payments and other charges consisted of death benefits, $517,957,000; cash surrender value, $12,012,000; annuities, $18,210,000; and premium refunds, $25,000.

Canada Employment Insurance Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS— *Concluded*

TRANSACTIONS IN THE CIVIL SERVICE INSURANCE FUND

	2001	2000
	$	$
Balance at beginning of the exercise	8,340,263	8,672,348
Receipts and other credits		
Premiums	5,139	5,530
Payments and other charges		
Death benefits	517,957	555,565
Cash surrender value	18,210	
Annuities	25	20,289
Premiums refunds	12,012	52
	548,204	575,906
Net increase or (decrease)	(543,065)	(570,376)
Adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1999	197,296	238,291
Balance at end of year	7,994,494	8,340,263

6. Contingent liabilities

There exist four claims classifed as "likely" against the Canada Employment Insurance Commission for a total amount of $38,110,000. There is one by a private citizen in the amount of $36,000,000 for general damages that could significantly impact the collection of the Canada Employment Insurance Commission overpayments. A private citizen is seeking $35,000 for general damages as a result of a vehicle accident. The remaining two for $2,075,000 are for unjust dismissal, which were filed by private citizens.

There are six claims classified as "unlikely" under the Canada Employment Insurance Commission for a total legal opinion of $20,000,027. One by a private organization listed as miscellaneous is pursuing for the surplus of the Employment Insurance Account. Four private organizations have claims regarding the Charter of Rights violations and one claim, by a private citizen, as a result of a pursuit for breach of contract.

Nineteen claims classified as "not determinable" for legal opinion totalling $44,515,715 have been brought against Canada Employment Insurance Commission: two for entitlement damages (one by private citizen and one by a private organization); four for breach of contract (three by citizens and one by an organization); two for Charter of Rights violation by citizens; three for defamation damages (two by private citizens and one by a private organization); four for general damages (three by citizens and one by an employee); three for physical and mental injury damages by citizens; and, one for unjust dismissal by a private citizen.

7. Consolidated statement of receipts and disbursements

This consolidated statement represents the aggregate of all financial activities to the Canada Employment Insurance Commission, the Employment Insurance Account, the Government Annuities Account and other trust funds and specified purpose accounts mentioned in the preceding Note 5. This represents a summary, on a consolidated basis, of the total operations of Human Resources Development Canada related to the Canada Employment Insurance Commission.

8. Subsequent event

Beginning fiscal year 2001-2002, this consolidated statement will be produced following the principles of accrual basis of accounting.

Canada Employment Insurance Commission—*Concluded*

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001	2000
Disbursements		
Human Resources Investment and Insurance Program		
Employment Insurance benefits	11,090,716	11,443,068
Human resources investment	2,342,469	2,351,771
Employment Insurance Income Benefits	512,521	583,220
HRCC management and joint services (1)		354,937
Annuities payments and charges	68,442	72,355
Adjustment to the Employment Insurance administration cost	94,330	55,365
Civil service insurance—Payments and other charges	548	576
Annuities Agents' Pension—Payments and other charges	7	
Corporate Services and Services Delivery Support	836,923	547,024
	14,945,956	15,408,316
Receipts		
Employment Insurance premiums	19,028,971	18,880,087
Employment Insurance interest—Revenue	1,564,825	1,067,726
Refund of previous years' expenditures	150,362	90,145
Annuities interest and other credits	35,813	38,423
Net adjustment to the Employment Insurance administration cost	6,255	5,332
Proceeds from the disposal of surplus Crown assets	423	557
Civil service insurance—Receipts and other credits	202	244
Privileges, licences and permits	56	151
Services and service fees	37	31
Proceeds from sales		7
Other revenues		
E.I. EBP recovery	118,160	111,900
Government annuities surplus	5,574	5,822
Employment Insurance fines	618	510
Other	1,948	154,859
	20,913,244	20,355,794
Net cost of operations	(5,967,288)	(4,947,478)

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(1) This account is included within Service Delivery Support business line.

RECONCILIATION TO USE OF APPROPRIATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001	2000
Net cost of operations	(5,967,288)	(4,947,478)
Increase in Employment Insurance surplus	8,119,323	7,098,856
Revenues credited to non-tax revenues related to appropriations	277,178	363,982
Net adjustment of EBP	14,836	31,334
Decrease in the annuities agents pension	(7)	(7)
Decrease in the civil service insurance fund	(543)	(570)
Annuities Account—Actuarial surplus (deficit)	(5,646)	(5,822)
Decrease in unpaid annuities	(32,629)	(33,932)
Use of appropriations	2,405,224	2,506,363

Canadian Centre for Management Development

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Management Development in accordance with the reporting requirements and standards of the Receiver General for Canada. The responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. The information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this accounting and reporting responsibility, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Corporation's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Corporation's assets. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

ALAIN CORIVEAU
Director, Finance
(Senior Financial Officer and
Senior Full-time Financial Officer)

June 18, 2001

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2001	2000
Expenditures		
Salaries and employee benefits	9,391	7,286
Professional and special services	9,418	6,861
Furniture and equipment	1,584	1,182
Transportation and communications	1,419	935
Information	694	645
Utilities, materials and supplies	643	504
Repairs and maintenance	470	114
Rentals	222	96
Transfer payments	173	175
Other subsidies and payments	5	2
	24,019	17,800
Less: recovery of costs (section 29.1(1) of the *FAA*)	6,177	5,392
Net cost of operations (Note 3)	17,842	12,408

The accompanying notes are an integral part of this statement.

Canadian Centre for Management Development—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Centre for Management Development was established in 1991 by the *Canadian Centre for Management Development Act* and is a departmental Corporation named in Schedule II of the *Financial Administration Act*. The Canadian Centre for Management Development is dedicated to excellence in learning and in research into public sector management, enhancing public sector management capabilities, and promoting a strong corporate culture in the federal public service. The Centre focuses on the orientation, training and development of managers in the federal sector. It also has a capability to undertake management research and to develop teaching cases to enhance and broaden the range of management courses offered by the federal government. The Centre has a budgetary lapsing authority to fund its operating and contribution expenses. Also, the Centre has the authority to respend its revenues pursuant to section 29.1(1) of the *Financial Administration Act*.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General of Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the accrual basis.

(c) Capital purchases

Acquisition of capital assets are charged to operating expenditures in the year of purchase.

3. Parliamentary appropriation

	2001	2000
	(in thousands of dollars)	
Canadian Centre for Management Development—Vote 5	9,786	9,725
Supplementary Estimates (A, B and C)	4,151	933
Governor General Special Warrants	1,873	
TB Vote 10	741	370
TB Vote 15	191	184
	16,742	11,212
Lapsed	278	114
	16,464	11,098
Expenditures pursuant to section 29.1(1) of the *FAA*	6,177	5,392
Equivalent revenues pursuant to section 29.1(1) of the *FAA*	(6,177)	(5,392)
Spending of proceeds from the disposal of surplus Crown assets	13	16
Contributions to employee benefit plans	1,365	1,294
Net cost of operations	17,842	12,408

Canadian Centre for Occupational Health and Safety

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Occupational Health and Safety in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Centre. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Audit Committee of the Centre.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill its accounting and reporting responsibilities, the Centre maintains a set of accounts which provides a centralized record of the Centre's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Centre's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives, which maintain standards of accounting and financial management. The Centre maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Centre's assets. The Centre also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

S. LEN HONG
President and Chief Executive Officer

BONNIE EASTERBROOK, CGA
Controller/Senior Financial Officer

June 8, 2001

AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE
FOR OCCUPATIONAL HEALTH AND SAFETY
AND
THE MINISTER OF LABOUR

I have audited the Statement of Operations of the Canadian Centre for Occupational Health and Safety for the year ended March 31, 2001. This financial statement is the responsibility of the Centre's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Centre for the year ended March 31, 2001 in accordance with the accounting policies set out in Note 2 to the financial statement.

Shahid Minto, M.A., LL.B., CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 8, 2001

Canadian Centre for Occupational Health and Safety—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2001	2000
Expenditures		
Operations		
Salaries and employee benefits	4,443,288	4,329,212
Employee termination benefits	4,125	750
Professional and special services	992,730	1,379,502
Accommodation	320,160	320,160
Information	311,395	264,075
Transportation and communications	190,636	185,138
Capital assets	175,318	415,049
Utilities, materials and supplies	144,061	124,015
Purchased repair and upkeep	137,024	62,317
Rentals	25,227	28,727
	6,743,964	7,108,945
Administration		
Salaries and employee benefits	217,497	203,350
Travel	29,269	27,610
Governors and committees	13,757	19,943
Professional and special services	4,070	3,682
Utilities, materials and supplies	221	838
	264,814	255,423
Total expenditures	7,008,778	7,364,368
Non-tax revenue		
Revenues netted against expenditures (Notes 3 and 8)		
Proceeds from sales	2,862,263	2,746,070
Cost recoveries	1,466,587	1,340,045
	4,328,850	4,086,115
Proceeds from disposal of surplus Crown assets	431	476
Total non-tax revenue	4,329,281	4,086,591
Net cost of operations (Note 4)	2,679,497	3,277,777

The accompanying notes are an integral part of this statement.

Approved by:

WARREN EDMONDSON
Chairperson

S. LEN HONG
President and Chief Executive Officer

BONNIE EASTERBROOK, CGA
Controller/Senior Financial Officer

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The Centre was established in 1978 under the *Canadian Centre for Occupational Health and Safety Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. The Centre's operating expenditures are funded in part by its operating revenue and by a budgetary lapsing appropriation.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash receipts basis. In accordance with Receiver General Directives, revenue from other government departments is recorded on the full accrual method.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

(e) Foreign currency translation

Revenue and expenses contracted in foreign currency are translated into Canadian dollars at the exchange rate in effect on the transaction date.

(f) Services provided without charge

Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(g) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Centre contribute to the cost of the Plan. The Centre's contributions are charged to expenditures on a current basis and represent the total liability to the Centre.

Canadian Centre for Occupational Health and Safety—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS –*Continued*

3. Revenue netted against expenditures

	2001	2000
	$	$
Proceeds from sales:		
Subscription—CCINFO disc	1,473,644	1,469,393
Subscription—Specialty discs	676,047	696,166
CCINFOWeb	306,938	269,063
Specialty Products—web	249,393	152,254
Single copy publications	118,784	107,725
Diskette-based products	13,315	25,111
Other	12,999	7,508
Products for resale	7,743	15,250
Memberships	3,400	3,600
	2,862,263	2,746,070
Cost recoveries:		
Collaborative projects	996,671	871,589
Contributions to Inquiries service	454,000	454,000
Travel expenses	15,916	14,456
	1,466,587	1,340,045
	4,328,850	4,086,115

4. Parliamentary appropriations

	2001	2000
	$	$
Treasury Board—Vote 10	10,000	
Treasury Board—Vote 15A—Collective agreements	109,000	92,688
Treasury Board—Vote 15B—Collective agreements	33,000	152,744
Human Resources Development Canada—Vote 20 (2000—Vote 35)	1,531,000	1,728,000
Human Resources Development Canada—Vote 20A (2000—Vote 35A)	717,476	569,911
Human Resources Development Canada—Vote 35B		500,000
	2,400,476	3,043,343
Amount lapsed	41,139	85,726
	2,359,337	2,957,617
Spending of proceeds from the disposal of surplus Crown assets	431	476
Total use of appropriations	2,359,768	2,958,093
Add:		
Services provided without charge by other Government departments—Accommodation	320,160	320,160
Less: non-tax revenue other than revenue netted against expenditures	431	476
Net cost of operations	2,679,497	3,277,777

5. Capital assets and accumulated amortization

The accounting policies of the Government of Canada do not require the capitalization of capital assets. However, internal controls are maintained to safeguard assets and the following supplemental information reflects historical cost and amortization if the assets were amortized over their useful lives. Capital assets are amortized using the straight-line method over 5 years.

Capital assets at cost	March 31, 2000	Acquisitions	Disposal	March 31, 2001
	$	$	$	$
Computer equipment	1,952,844	60,423	88,733	1,924,534
Furniture and equipment	892,492	11,633	34,240	869,885
Leasehold improvements	632,719			632,719
Measuring equipment	2,673			2,673
	3,480,728	72,056	122,973	3,429,811

Accumulated amortization	March 31, 2000	Amortization	Disposal	March 31, 2001
	$	$	$	$
Computer equipment	1,602,686	114,368	84,998	1,632,056
Furniture and equipment	754,414	34,750	34,240	754,924
Leasehold improvements	632,719			632,719
Measuring equipment	2,673			2,673
	2,992,492	149,118	119,238	3,022,372

6. Accounts receivable

At year end, current accounts receivable from the sale of goods and services are as follows:

	2001	2000
	$	$
Outside parties	246,046	268,143
Government of Canada	176,986	108,346
	423,032	376,489

The revenues associated with the accounts receivable are not reflected in the Statement of Operations for transactions with outside parties. The revenues associated with accounts receivable for Government of Canada transactions is recorded in the Statement of Operations.

Canadian Centre for Occupational Health and Safety—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS –*Concluded*

7. Liabilities

	2001	2000
	$	$
(a) Recorded liabilities		
Accounts payable and accrued charges	531,120	948,311
Accrued salaries and employee benefits	39,296	31,742
	570,416	980,053
(b) Other liabilities		
Vacation pay	268,177	251,165
Employee termination benefits	503,033	458,566
	771,210	709,731
(c) Prepayments on products		
Outside parties	110,706	149,683
Government of Canada	2,956	3,840
	113,662	153,523

The costs associated with the recorded liabilities are reflected in the Statement of Operations.

The costs associated with other liabilities are not included in the Statement of Operations. These costs are recognized only when paid (see Note 2(a)).

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The liability for employee termination benefits represents what the employees would receive upon their resignation from CCOHS. In those circumstances, only employees with 10 or more years of continuous employment are entitled to such benefits, which are calculated on the basis of one half-week's pay for each complete year of continous employment, up to a maximum of 26 years. In the event of a lay off, there are significant additional costs as the termination benefits are calculated for all employees on the basis of two weeks' pay for the first complete year of continuous employment and one week's pay for each additional complete year of continuous employment.

The prepayments on products represent cash received in advance of product delivery. The majority of cash received is for CCOHS' subscription products. These products are shipped in subsequent periods. These prepayments are recorded as revenue netted against expenditures in the Statement of Operations.

8. Related party transactions

The revenue netted against expenditures includes $544,266 (2000—$393,197) from transactions with various Canadian Government departments. The transactions with related parties are carried out on similar terms and conditions with those applicable to transactions with outside parties.

9. Specified Purpose Account—IDRC Pan Asia Research and Development Grants Program

CCOHS is administering the Pan Asia Research and Development Grants Program on behalf of the International Development Research Centre (IDRC). CCOHS will distribute various grants to support research and development and research projects in Asia and Pacific region in networking applications, technologies and regulatory issues. The projects will address the region's economic, social and environmental problems.

The administration fee collected by CCOHS to administer the funds is recorded as cost recoveries. No other activities, transactions or balances of this program are reflected in the financial statement of CCOHS.

	2001	2000
	$	$
Balance of funds, beginning of year	525,073	230,274
Project funds received during the year		484,727
Grants made to recipients	(252,600)	(135,665)
Travel expenses and other costs	(19,615)	(39,263)
CCOHS' administration fee		(15,000)
Balance of fund, end of year	252,858	525,073

10. Donations

The Centre, by virtue of subsection 6(3) of its Act, may acquire money or other property by gift or otherwise and expend or dispose of those donations subject to their terms, if any. The Centre did not receive donations in 2000-2001 nor in 1999-2000 leaving donations on hand at the end of March 2001 at $81,021. These funds are recorded in a special account in the Consolidated Revenue Fund.

11. Comparitive figures

Certain 2000 comparitive data presented in the Statement of Operations and in the notes have been reclassified to conform to the presentation adopted in 2001.

Canadian Food Inspection Agency

MANAGEMENT RESPONSIBILITY FOR FINANCIAL REPORTING

The management of the Canadian Food Inspection Agency (the "Agency") is responsible for the preparation of all information included in its financial statements and Annual Report. These reports are legislated requirements as per Section 23 of the *Canadian Food Inspection Agency Act*. The accompanying financial statements have been prepared in accordance with Canadian generally accepted accounting principles as per Section 31 of the *Canadian Food Inspection Agency Act*. The significant financial statement accounting policies are identified in Note 2.

During the year, the Agency changed one of its significant accounting policies. Effective April 1, 2000, the Agency adopted the new accounting recommendations of the Canadian Institute of Chartered Accountants with respect to employee termination benefits. The impact of this change is significant and outlined in Note 3.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment and gives due consideration to materiality. To fulfil its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Agency's financial transactions. Financial information and operating data contained in the ministry statements and elsewhere in the *Public Accounts of Canada* are consistent with these financial statements.

Management maintains a system of financial management and internal control designed to provide reasonable assurance that the financial information is reliable and that assets are safeguarded, that transactions are executed in accordance with prescribed regulations, within Parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Management also seeks to ensure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout the Agency.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the accompanying financial statements.

Approved by:

RONALD L. DOERING
President

J. JONES
Acting Comptroller

July 27, 2001

AUDITOR'S REPORT

TO THE PRESIDENT OF THE CANADIAN FOOD INSPECTION AGENCY AND THE
MINISTER OF AGRICULTURE AND AGRI-FOOD

I have audited the statement of financial position of the Canadian Food Inspection Agency as at March 31, 2001 and the statements of operations, equity of Canada and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2001 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
July 27, 2001

Canadian Food Inspection Agency—
Continued

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2001	2000
ASSETS		
Current assets:		
Cash entitlements	46,420	27,673
Accounts receivable	8,360	8,628
Consumable supplies (Note 5)	1,077	1,226
	55,857	37,527
Capital assets (Note 6)	179,239	150,873
	235,096	188,400

	2001	2000
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	58,170	27,169
Vacation pay	17,279	15,777
Current portion of employee termination benefits	2,433	3,983
Deferred revenue (Note 7)	1,412	1,116
	79,294	48,045
Employee termination benefits	38,915	23,075
Equity of Canada	116,887	117,280
	235,096	188,400

Commitments and contingencies (Note 14).
The accompanying notes are an integral part of the financial statements.

Approved by:

RONALD L. DOERING
President

J. JONES
Acting Comptroller

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001	2000
Equity of Canada, beginning balance	117,280	123,060
Adjustment to Equity of Canada, beginning of year		
Change in accounting policy (Note 3)	(12,697)	
Equity of Canada, beginning balance, restated	104,583	123,060
Addition: Assets transferred without charge by a Government department (Note 6)	19,767	
Net cost of operations	(389,936)	(362,207)
Parliamentary appropriations used (Note 4)		
Operating	342,726	324,005
Capital	7,555	4,464
	350,281	328,469
Services provided without charge by other Government departments	32,192	27,958
Equity of Canada, ending balance (Note 9)	116,887	117,280

The accompanying notes are an integral part of the financial statements.

Canadian Food Inspection Agency—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2001	2000
Revenues:		
Fees, permits and certificates:		
Inspection fees	37,485	39,888
Registrations, permits, certificates	7,722	7,343
Miscellaneous fees and services	4,332	3,499
Establishment licence fees	2,165	2,438
Grading	205	325
Other:		
Administrative monetary penalties	268	124
Gains on disposal of capital assets	184	384
Interest on overdue accounts	173	48
Total revenues	52,534	54,049
Expenses:		
Operating and administration:		
Salaries and employee benefits (Note 8)	307,416	310,503
Professional and special services	27,980	20,502
Travel and relocation	19,558	18,102
Accommodation	15,182	16,131
Amortization of capital assets	15,110	11,507
Utilities, materials and supplies	11,856	10,964
Repairs	9,012	8,728
Furniture and equipment	7,614	6,782
Communication	2,906	3,982
Information	1,496	1,704
Equipment rentals	1,310	1,492
Miscellaneous	4,557	1,862
	423,997	412,259
Grants and contributions:		
Compensation payments (Note 10)	18,005	3,875
Other	468	122
	18,473	3,997
Total expenses	442,470	416,256
Net cost of operations	(389,936)	(362,207)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2001	2000
Cash provided by (used for):		
Operating activities:		
Net cost of operations	(389,936)	(362,207)
Non-cash items:		
Amortization of capital assets	15,110	11,507
Services provided without charge by other Government departments	32,192	27,958
Net change in non-cash working capital	31,666	816
Increase in employee termination benefits	3,143	1,156
	(307,825)	(320,770)
Investing activities:		
Acquisition of capital assets	(24,469)	(8,533)
Proceeds from disposal of assets	760	384
	(23,709)	(8,149)
Financing activities:		
Parliamentary appropriations—Operating	342,726	324,005
Parliamentary appropriations—Capital	7,555	4,464
	350,281	328,469
Increase (decrease) in cash entitlements for the year	18,747	(450)
Cash entitlements, beginning of year	27,673	28,123
Cash entitlements, end of year	46,420	27,673

The accompanying notes are an integral part of the financial statements.

Canadian Food Inspection Agency—*Continued*

NOTES TO FINANCIAL STATEMENTS

1. Authority and purposes

The Canadian Food Inspection Agency (the "Agency") was established, effective April 1, 1997, under the *Canadian Food Inspection Agency Act*. The Act consolidates all federally mandated food and fish inspection services and federal animal and plant health activities into a single agency.

The Agency is a departmental corporation named in Schedule II to the *Financial Administration Act* and reports to Parliament through the Minister of Agriculture and Agri-Food.

The mandate of the Canadian Food Inspection Agency is to enhance the effectiveness and efficiency of federal inspection and related services for food and animal and plant health. The objectives of the Agency are to contribute to a safe food supply and accurate product information; to contribute to the continuing health of animals and plants; and to facilitate trade in food, animals, plants, and related products.

The Agency is responsible for the administration and enforcement of the following acts: *Agriculture and Agri-Food Administrative Monetary Penalties Act, Canada Agricultural Products Act, Canadian Food Inspection Agency Act, Feeds Act, Fertilizers Act, Fish Inspection Act, Health of Animals Act, Meat Inspection Act, Plant Breeders' Rights Act, Plant Protection Act*, and *Seeds Act*.

In addition, the Agency is responsible for enforcement of the *Consumer Packaging and Labelling Act* and the *Food and Drugs Act* as they relate to food. The Agency is also responsible for the administration of the provisions of the *Food and Drugs Act* as they relate to food, except those provisions that relate to public health, safety, or nutrition.

The Minister of Health remains responsible for establishing policies and standards relating to the safety and nutritional quality of food sold in Canada. The Minister of Health is also responsible for assessing the effectiveness of the Agency's activities related to food safety.

Operating and capital expenditures are funded by the Government of Canada through a budgetary lapsing authority. Compensation payments under the *Health of Animals Act* and the *Plant Protection Act* and employee benefits are authorized by separate statutory authorities. Revenues received through the conduct of its operations are deposited to the Consolidated Revenue Fund and are available for use by the Agency.

The financial transactions of the Agency are processed through the Consolidated Revenue Fund. The Agency does not have its own bank account. The Agency's cash entitlements represent the amount that the Agency is entitled to withdraw without further authority.

2. Significant accounting policies

The financial statements are prepared in accordance with Canadian generally accepted accounting principles as required under Section 31 of the *Canadian Food Inspection Agency Act*. Significant accounting policies are as follows:

(a) Parliamentary appropriations

The Agency is mainly financed by the Government of Canada through parliamentary appropriations. Parliamentary appropriations provided and used for operating expenditures as well as those for capital expenditures are recorded directly to Equity of Canada.

(b) Revenue recognition

Revenues for fees, permits and certificates are recognized in the accounts based on the service provided in the Agency's fiscal year.

Funds received from external parties for specified purposes are recorded upon receipt as deferred revenue. Revenue from external parties for specified purposes is recognized in the period in which the related expenses are incurred.

(c) Consumable supplies

Consumable supplies consisting of laboratory materials, supplies and livestock are recorded at cost. The cost of the consumable supplies is charged to operations in the period in which the items are consumed.

(d) Capital assets

Capital assets are recorded at historical cost or management's estimated historical cost less accumulated amortization. Amortization is provided on a straight-line basis over the estimated useful lives of the assets as follows:

Asset	Useful life
Buildings	20-30 years
Machinery and equipment	5-15 years
Computer equipment and software	3-5 years
Vehicles	7-10 years

Canadian Food Inspection Agency—*Continued*

NOTES TO FINANCIAL STATEMENTS—*Continued*

Capital assets transferred to the Agency from Agriculture and Agri-Food Canada, Health Canada and the Department of Fisheries and Oceans were recorded at their historical cost less estimated amortization at the date of transfer or values assessed by an independent appraiser.

(e) Employee termination benefits

The Agency accrues its obligations and the related costs as the benefits accrue to employees. The Agency's liability for employee termination benefits is calculated using information derived from the results of the actuarially-determined liability for employee termination benefits for the Government as a whole.

Employee termination benefits on cessation of employment represent obligations of the Agency that are normally funded through the Treasury Board.

(f) Vacation pay

Vacation pay is expensed as the benefits accrue to employees under their respective terms of employment.

The liability for vacation pay is calculated at the salary levels in effect at the end of the year for all unused vacation pay benefits accruing to employees.

Vacation pay liability payable on cessation of employment represent obligations of the Agency that are normally funded through the Treasury Board.

(g) Services provided without charge by other Government departments

Estimates of amounts for employee benefits, accommodation and other services provided without charge by other Government departments are recorded as operating and administrative expenses by the Agency. A corresponding amount is credited directly to Equity of Canada.

(h) Contributions to Public Service Superannuation Plan

The Agency's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Both the employees and the Agency contribute to the cost of the Plan. Contributions by the Agency are expensed in the year incurred.

The Agency is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Plan.

(i) Measurement uncertainty

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Employee termination benefits, contingencies and the valuation of capital assets are the most significant items where estimates are used. Actual amounts could differ from the current estimates. These estimates are reviewed annually and as adjustments become necessary, they are recognized in the financial statements in the period in which they become known.

3. Changes in accounting policy

Effective April 1, 2000 the Agency's liability for employee termination benefits is calculated using information derived from the results of the actuarially-determined liability for employee termination benefits for the Government as a whole. Last year, the employee termination benefits liability was estimated based on the respective terms of the employment using the employees' salary levels at year-end. The Agency's liability is now calculated by applying a factor comparable to the Government-wide ratio of the liability for termination benefits to the annual eligible salary expense on which severance benefits are earned. In the current year this ratio was 21.5%.

This change in accounting policy has been applied retroactively without restatement of the prior year's results. As a result of this change, the opening balance of the Equity of Canada has been decreased by $12,697,000 to $104,583,000.

Canadian Food Inspection Agency—*Continued*

NOTES TO FINANCIAL STATEMENTS—*Continued*

4. Parliamentary appropriations

The Agency receives the majority of its funding through Parliamentary appropriations, which is based primarily on cash flow requirements. Items recognized in the statement of operations and the statement of Equity of Canada in one year may be funded through Parliamentary appropriations in prior and future years. Accordingly, the Agency has different net results of operations for the year on a government funding basis than on a Canadian generally accepted accounting principles basis. These differences are reconciled below.

(a) Reconciliation of net cost of operations to total Parliamentary appropriations used:

	2001	2000
	(in thousands of dollars)	
Net cost of operations	389,936	362,207
Less: expenses not requiring use of appropriations:		
Amortization of capital assets	(15,110)	(11,507)
Services provided without charge by other Government departments	(32,192)	(27,958)
	342,634	322,742
Proceeds from disposal of assets	(760)	(384)
Net changes in future funding requirements (Note 9)	(16,062)	(2,422)
Capital asset acquisitions funded by operating appropriation	16,914	4,069
Funded by operating appropriations	342,726	324,005
Capital asset acquisitions funded by capital appropriation	7,555	4,464
Total parliamentary appropriations used	350,281	328,469

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

	2001	2000
	(in thousands of dollars)	
Parliamentary appropriations—Voted:		
Vote 25—Operating expenditures	294,118	277,662
Statutory contributions to employee benefit plans and compensation payments	60,095	48,860
	354,213	326,522
Vote 30—Capital expenditures	18,937	15,465
	373,150	341,987
Less:		
Lapsed appropriation—Operating	(11,487)	(2,517)
Lapsed appropriation—Capital	(11,382)	(11,001)
	(22,869)	(13,518)
Total parliamentary appropriations used	350,281	328,469

5. Consumable supplies

Consumable supplies consist of the following:

	2001	2000
	(in thousands of dollars)	
Laboratory materials and supplies	777	926
Livestock	300	300
	1,077	1,226

Canadian Food Inspection Agency—
Continued

NOTES TO FINANCIAL STATEMENTS—*Continued*

6. Capital assets

	2001			2000		
	Cost	Accumulated amortization	Net book value	Cost	Accumulated amortization	Net book value
	(in thousands of dollars)					
Land	3,348		3,348	1,394		1,394
Buildings	239,846	106,227	133,619	218,688	97,932	120,756
Machinery and equipment	33,035	16,303	16,732	26,328	14,817	11,511
Computer equipment and software	20,142	8,006	12,136	15,587	4,704	10,883
Vehicles	18,183	11,760	6,423	17,463	11,134	6,329
Assets under construction	6,981		6,981			
	321,535	142,296	179,239	279,460	128,587	150,873

Net capital asset acquisitions of $42,075,000 for the 2001 fiscal year (2000—$6,624,000) include $44,236,000 (2000—$8,533,000) of additions and $2,161,000 (2000—$1,909,000) of disposals. The capital asset additions include two laboratories and their related assets transferred without charge by Health Canada with a net book value of $19,767,000.

7. Deferred revenue

The Agency conducts joint projects with external organizations related to food inspection and animal and plant health. Funds received from external organizations are administered through specified purpose accounts.

	2001	2000
	(in thousands of dollars)	
Balance, beginning of year	1,116	1,016
Add amounts received from external organizations	1,515	1,216
Less revenues recognized in the year	(1,219)	(1,116)
Balance, end of year	1,412	1,116

8. Contributions for employee future benefits

The following expenditures were paid by the Agency with respect to employee future benefits related to the Public Service Superannuation Plan and severance pay:

	2001	2000
	(in thousands of dollars)	
Contributions to the PSSA	30,784	31,993
Employee termination benefits	1,747	1,023

9. Equity of Canada

Included in the total Equity of Canada of $116,887,000 (2000—$117,280,000) as at March 31 is $62,299,000 (2000—$46,237,000), which represents transactions incurred by the Agency to provide services with future funding requirements. The net change in future funding requirements is $16,062,000. Significant components of this amount are liabilities related to employee termination benefits and vacation pay liabilities. These will need to be funded by Treasury Board in future years as they are paid.

10. Compensation payments

The *Health of Animals Act* and the *Plant Protection Act* allow for the Minister, via the Agency, to compensate owners of animals and plants destroyed pursuant to the Acts. During the year, compensation payment expenses incurred pursuant to the *Health of Animals Act* totaled $18,005,000 (2000—$3,875,000).

11. Year 2000 repayable appropriation

In order to finance the Agency's requirements with respect to the Year 2000 Government Wide Mission Critical Systems, the Agency negotiated an appropriation with the Treasury Board in the amount of $15,400,000. The appropriation was to be used to finance the Agency's requirements to upgrade and/or replace existing systems, equipment, computer applications and infrastructure components that were not Year 2000 compliant.

For fiscal year 2001, the Agency received the authority to spend $620,000 (2000—$3,530,000) with respect to the Year 2000 Government Wide Mission Critical Systems. As at March 31, 2001, the Agency had drawn $620,000 (2000—$4,519,000) against this authority. The total amount drawn is $12,539,000 against this authority.

Canadian Food Inspection Agency—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

The appropriation is repayable in three equal annual consecutive installments beginning in the fiscal year 2001-2002 through a mandatory decrease in the Agency's parliamentary appropriations.

12. Advisory board

Pursuant to Section 10 of the *Canadian Food Inspection Act, 1997*, the Minister of Agriculture and Agri-Food has appointed an advisory board to advise the Minister on any matter within the responsibility of the Agency. Direct expenses relating to the board's activities amounted to $13,428 (2000—$32,798) and are included in the statement of operations.

13. Related party transactions

The Agency is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Agency enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises. In addition, the Agency has several agreements with Agriculture and Agri-Food Canada related to the operation of their finance and administrative systems and some administrative activities with Health Canada related to the operations and maintenance of the Winnipeg Laboratory.

Also, during the year, the Agency received utilities, rental of space, assets and services which were obtained without charge from other Government departments and agencies.

The above transactions have been recorded in the Agency's statement of operations as follows:

	2001	2000
	(in thousands of dollars)	
Public Works and Government Services Canada	32,971	29,044
Treasury Board	16,314	13,609
Agriculture and Agri-Food Canada	8,500	9,036
Health Canada	4,574	2,066
Department of Justice	2,511	962
Revenue Canada	1,078	
Other	2,280	2,244
	68,228	56,961

14. Commitments and contigencies

(a) The Agency has commitments relating to capital projects of approximately $2,678,000 (2001—$4,366,100).

(b) The Agency is a defendant in certain cases of pending and threatened litigation which arose in the normal course of operations. The total determinable amount of claims has been estimated at $81,700,000 (2000—$175,500,000). The current best estimate of the amount likely to be paid in respect of these claims and potential claims has been recorded. Management believes that final settlement will not have a material adverse effect on the financial position or results of operations of the Agency.

(c) The Agency identified six potentially contaminated sites under its responsibilities. An extensive environmental evaluation will be conducted over the next year. The nature and extent of contamination, if any, is not determinable at this time. However, management believes the amounts will not be significant. Accordingly, no amounts have been recorded in the financial statements.

(d) The Agency does not carry insurance on its property. This is in accordance with the Government of Canada policy of self insurance.

Canadian Institutes of Health Research

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Institutes of Health Research (CIHR) in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement, on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of CIHR. The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill these accounting and reporting responsibilities, the CIHR maintains a set of accounts which provides a centralized record of CIHR's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement.

CIHR's Corporate Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. CIHR maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Institutes' assets. CIHR also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada, who audits it and provides an independent opinion which has been appended to this financial statement.

Approved by:

ROBERT ZELLER
Acting Manager, Finance and Administration

GUY D'ALOISIO
Director, Corporate Services

June 27, 2001

AUDITOR'S REPORT

TO THE CANADIAN INSTITUTES OF HEALTH RESEARCH
AND
THE MINISTER OF HEALTH

I have audited the statement of operations of the Canadian Institutes of Health Research for the year ended March 31, 2001. This financial statement is the responsibility of the Institutes' management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Institutes for the year ended March 31, 2001 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 27, 2001

Canadian Institutes of Health Research—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2001	2000
Expenditures		
Grants and awards		
Investigator-initiated (see Schedule and Note 4)	296,010	249,155
Strategic initiatives (see Schedule and Note 4)	37,363	26,055
Institute support grants	6,000	
Canada research chairs	6,025	
Networks of centres of excellence	24,435	21,075
	369,833	296,285
Operations and administration		
Salaries and employee benefits	9,082	6,774
Employee termination benefits	760	17
Professional and special services	4,332	3,419
Travel	2,540	2,241
Equipment repair and maintenance	1,068	201
Publications	934	570
Furniture and equipment	736	466
Accommodation	688	580
Communications	500	415
Materials and supplies	472	337
Interest and other	21	13
	21,133	15,033
	390,966	311,318
Non-tax revenues		
Refunds of previous years' expenditures	882	606
Proceeds from disposal of Crown assets	15	
Net cost of operations (Note 5)	390,069	310,712

The accompanying notes and schedule are an integral part of this statement.

Approved by CIHR:

DR. ALAN BERNSTEIN, FRSC
President

Approved by Management:

K. MOSHER
Executive Director

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The Canadian Institutes of Health Research (CIHR) was established in June 2000 by the *Canadian Institutes of Health Research Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The *Canadian Institutes of Health Research Act* became effective June 7, 2000, except for some sections including the section repealing the *Medical Research Council Act*, which became effective May 31, 2001.

CIHR is led by a President and a Governing Council of nineteen (19) members who establish objectives and provide overall strategic direction and policies for CIHR. The CIHR concept is based on a multi-disciplinary approach organized through a framework of thirteen (13) "virtual" institutes that support and link researchers located in universities, hospitals and other research centers across Canada. Thirteen (13) new Institutes, each led by a Scientific Director and guided by an Advisory Board, have been established to become a source of scientific leadership within their particular area of focus and will establish priorities that will facilitate research efforts in this area.

The objective of CIHR is to excel, according to internationally accepted standards of scientific excellence, in the creation of new knowledge and its translation into improved health for Canadians, more effective health services and products and a strengthened Canadian health care system.

The CIHR has now taken over all of the activities, rights, properties and obligations of the Medical Research Council, including all financial commitments in grants and awards.

CIHR's operating and grants and awards expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a separate statutory authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants and awards are charged to expenditure when disbursed. All operating expenditures are recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

Canadian Institutes of Health Research—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—*Continued*

(b) Revenue recognition

Revenue is recorded on the cash basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditures.

(e) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

(f) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and CIHR contribute equally to the cost of the Plan. Contributions by CIHR are charged to expenditures on a current basis. CIHR is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Plan.

3. Changes in financial statement presentation

Some previous year's figures have been reclassified to conform with the current year's presentation. The figures for the fiscal year ended March 31, 2000 represent the expenditures of the Medical Research Council.

In the Schedule of Grants and Awards the reclassified figures are as follows:

	Revised Classification 2000	Former Classification 2000
	(in thousands of dollars)	
Grants	217,463	195,627
Multi-disciplinary		28,239
Travel and exchange	2,697	295
Other activities	6,497	2,496
	226,657	226,657

4. Investigator-initiated research and strategic initiatives

The Strategic initiatives programs include both the promotion of specific types of research activity and the promotion of research in a specific area. Investigator-initiated research programs are open to all areas of science.

The Strategic initiatives expenditures are as follows:

	2001	2000
	(in thousands of dollars)	
University-industry program	1,791	1,750
CIHR/Canada's research based pharmaceutical companies health program	5,755	4,988
Regional partnership program	2,931	1,478
Genomics research program	5,375	4,099
HIV/AIDS research program	3,420	2,798
Voluntary sector program	3,477	2,928
Transition programs	8,399	2,373
Research initiative on hepatitis C	532	
Other partnerships programs	5,683	5,641
	37,363	26,055

5. Parliamentary appropriations

	2001	2000
	(in thousands of dollars)	
Department of Health		
Vote 7—Grants	294,675	263,475
Add:		
Supplementary Estimates (A; A and B in 2000)	86,049	32,850
Lapsed	10,891	40
	369,833	296,285
Vote 6—Operating expenditures	12,759	10,650
Add:		
Special Governor General Warrants	4,099	
Supplementary Estimates (A; A and B in 2000)	2,189	2,256
Treasury Board—Vote 5		103
Treasury Board—Vote 10	35	20
Treasury Board—Vote 15	122	160
Lapsed	354	1
	18,850	13,188
Statutory contributions to employee benefit plans	1,346	1,031
Collection agency fees	3	
Spending of proceeds from the disposal of Crown assets	3	
Total use of appropriations	390,035	310,504
Add:		
Services provided without charge by Government departments	931	814
Less: non-tax revenues	897	606
Net cost of operations	390,069	310,712

Canadian Institutes of Health Research—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—*Continued*

6. Trust funds

CIHR administers a number of trust funds separately from the activities funded through parliamentary appropriations. The purpose and accounting for these funds is described below. These funds are deposited with the Receiver General for Canada.

(a) In 1974, an amount of $75,000 was received from an anonymous donor to establish a fund. The interest received is used for the payment of grants for research in the fields of dyskinesia and torticollis. Other donations received in prior years not earmarked for specific projects have also been credited to this fund.

(b) A fund was established to record donations and contributions received from organizations and individuals for biomedical research. When CIHR receives such monies, they are placed in trust and disbursed in accordance with agreements between the contributor and CIHR.

The transactions relating to these two funds are as follows:

	Dyskinesia and torticollis		Donations for biomedical research	
	2001	2000	2001	2000
	(in thousands of dollars)			
Balance, beginning of year	85	81	1,476	1,342
Add:				
Donations received			3,466	2,740
Interest received	4	4	54	57
Less:				
Grants paid	11		3,189	2,663
Balance, end of year	78	85	1,807	1,476

7. Commitments

The Canadian Institutes of Health Research is committed to disburse grants and scholarships in future years subject to the provision of funds by Parliament. Future year commitments are as follows:

Year of payment	(in thousands of dollars)
2001-2002	386,990
2002-2003	287,328
2003-2004	192,841
2004-2005	105,902
2005-2008	70,081
	1,043,142

8. Contingent liabilities

A legal suit for employment equity was initiated by the Public Service Alliance of Canada against Her Majesty the Queen, naming certain separate employer organizations of the Government of Canada, including the Canadian Institutes of Health Research, as defendants. The amount of this claim is estimated to be $750,000. Settlement, if any, that may be made with respect to this action, is expected to be accounted for as an operating expense of the applicable year. In management's opinion, the outcome of this litigation is not presently determinable.

Canadian Institutes of Health Research—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS—*Concluded*

SCHEDULE OF GRANTS AND AWARDS FOR THE YEAR ENDED MARCH 31, 2001
(in thousands of dollars)

	2001			2000		
	Investigator-Initiated (Note 4)	Strategic Initatives (Note 4)	Total	Investigator-Initiated (Note 4)	Strategic Initatives (Note 4)	Total
Grants						
Operating	188,519	9,139	197,658	162,520	6,715	169,235
Clinical trials	9,763	2,454	12,217	7,113	1,559	8,672
Maintenance and equipment	9,371	147	9,518	6,526		6,526
Special projects	603	3,502	4,105	643	3,542	4,185
Groups	35,694	926	36,620	27,649	606	28,255
Community alliances health research		2,316	2,316			
Interdisciplinary health research team		2,877	2,877			
Capacity for applied and developmental research and evaluation grants		135	135			
Program grants				590		590
	243,950	21,496	265,446	205,041	12,422	217,463
Salary support						
Groups	79		79	715		715
Development grants	233	128	361	666	220	886
Career investigators	45	345	390	359	352	711
Research chairs		713	713		717	717
Distinguished scientists	1,773	70	1,843	1,158		1,158
Senior investigators	2,897	800	3,697	1,579	274	1,853
Investigators	7,112	1,448	8,560	5,241	360	5,601
New investigators	9,606	2,218	11,824	9,220	795	10,015
Clinician scientists 2	1,291	18	1,309	1,047	13	1,060
Capacity for applied and developmental research and evaluation—Salary awards		436	436			
	23,036	6,176	29,212	19,985	2,731	22,716
Research training						
Clinician scientist 1	1,089		1,089	1,020		1,020
Centennial fellowships	212		212	580		580
Postdoctoral fellowships	14,334	3,050	17,384	10,610	1,602	12,212
Studentships	4,951	195	5,146	6,457	209	6,666
MD/PhD studentships	804	24	828	616	5	621
Doctoral research awards	6,333	256	6,589	3,976	48	4,024
Senior research fellows	490	155	645			
Summer research award		651	651		714	714
	28,213	4,331	32,544	23,259	2,578	25,837
Travel and exchange						
Visiting scientists	87		87	140		140
Symposia and workshops	166	30	196	155	2,402	2,557
	253	30	283	295	2,402	2,697
Other activities						
President's fund	373		373	480	25	505
Other grants	185	5,330	5,515	95	5,897	5,992
	558	5,330	5,888	575	5,922	6,497
	296,010	37,363	333,373	249,155	26,055	275,210

Canadian Nuclear Safety Commission

MANAGEMENT REPORT

The management of the Canadian Nuclear Safety Commission is responsible for the preparation of all information included in its annual report. The financial statement has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The financial statement includes estimates that reflect management's best judgements. Financial information included elsewhere in the annual report is consistent with the financial statement.

Management is also responsible for developing and maintaining a system of internal control designed to provide reasonable assurance that all transactions are accurately recorded and that they comply with the relevant authorities, that the financial statement reports the Canadian Nuclear Safety Commission's results of operations and that the assets are safeguarded.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the financial statement.

Approved by:

LINDA J. KEEN
President and CEO

DENYS VERMETTE
Vice President, Corporate Services

June 1, 2001

AUDITOR'S REPORT

TO THE CANADIAN NUCLEAR SAFETY COMMISSION
AND THE
MINISTER OF NATURAL RESOURCES CANADA

I have audited the Statement of Operations of the Canadian Nuclear Safety Commission for the year ended March 31, 2001. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Commission for the year ended March 31, 2001 in accordance with the accounting policies set out in Note 2 to the financial statement.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 1, 2001

Canadian Nuclear Safety Commission—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2001	2000
	$	$
Expenditures		
Operations		
Salaries and employee benefits	39,056,250	35,557,875
Professional and special services	9,293,887	9,907,932
Accommodation	4,148,223	4,153,444
Travel and relocation	3,325,041	3,129,619
Furniture and equipment	1,491,046	2,703,446
Information	803,472	583,053
Communication	769,810	670,741
Utilities, materials and supplies	636,919	586,619
Repairs	522,889	398,592
Commission Members' expenses	434,484	391,658
Equipment rentals	148,035	110,257
Miscellaneous	1,116	7,680
	60,631,172	58,200,916
Grants and contributions		
Safeguards Support Program	357,617	598,307
Other	125,374	69,960
	482,991	668,267
Goverment-wide initiatives		
Financial information strategy (Note 3)	376,000	
	376,000	
Total expenditures	61,490,163	58,869,183
Non-tax revenues		
Licence fees	36,528,101	37,642,199
Foreign training (Note 9)	1,249,266	1,985,028
Miscellaneous	205,696	38,170
Capital assets disposal	18,795	50,529
Refunds of previous years' expenditures	11,403	28,243
Total non-tax revenues	38,013,261	39,744,169
Net cost of operations (Note 3)	23,476,902	19,125,014

The accompanying notes are an integral part of this statement.

Approved by:

LINDA J. KEEN
President and CEO

DENYS VERMETTE
Vice-President, Corporate Services

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority, objective and operations

The Canadian Nuclear Safety Commission (CNSC) was established in 1946, by the *Nuclear Energy Act*. Prior to May 31, 2000, when the *Nuclear Safety and Control Act* (NSCA) came into effect, the CNSC was known as the Atomic Energy Control Board. The CNSC is a departmental corporation named in Schedule II to the *Financial Administration Act* and currently reports to Parliament through the Minister of Natural Resources Canada.

The *Nuclear Safety and Control Act* provides comprehensive powers to the CNSC to establish and enforce national standards for nuclear energy in the areas of health, safety and environment. It establishes a basis for implementing Canadian policy and fulfilling Canada's obligations with respect to the non-proliferation of nuclear weapons. The NSCA also provides CNSC compliance inspectors with clearer, fuller powers and brings penalties for infractions in line with current legislative practices. The CNSC is empowered to require financial guarantees, order remedial action in hazardous situations and require responsible parties to bear the costs of decontamination and other remedial measures.

The objectives of the CNSC are to:

- regulate the development, production and use of nuclear energy and the production, possession and use of nuclear substances, prescribed equipment and information in order to: a) prevent unreasonable risk to the environment, to the health and safety of persons and to national security; and b) achieve conformity with measures of control and international obligations to which Canada has agreed; and
- disseminate scientific, technical and regulatory information concerning: a) the activities of the CNSC; b) the development, production, possession, transport and use of nuclear energy and substances; and c) the effects of nuclear energy and substances use on the environment and on the health and safety of persons.

The CNSC administers the *Nuclear Liability Act*, including designating nuclear installations and prescribing basic insurance to be carried by the operators of such nuclear installations, and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals $75 million for each designated installation (Note 10). The number of installations requiring insurance coverage is 14.

The CNSC's expenditures are funded by a budgetary lapsing authority. Revenue, including licence fees, is deposited to the Consolidated Revenue Fund and is not available for use by the CNSC. Employee benefits are authorized by a statutory authority.

Canadian Nuclear Safety Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—*Continued*

In 1990, the CNSC implemented a cost recovery program. As provided for by the NSCA, the general intent of the program is the recovery of all operating and administration expenditures of the CNSC's regulatory activities from users licensed under the Act. Educational institutions, publicly funded non-profit health care institutions and federal Government departments are exempt from this program. The CNSC expenditures associated with exempt organizations and expenditures related to its international safeguards and import/export activities are to remain as a cost to the Government.

Fees for each licence type have been established based on the CNSC's expenditures for carrying out its regulatory activities. These include the technical assessment of licence applications, compliance inspections to ensure that licensees are operating in accordance with the conditions of their licence, and the development of licence standards. Revised fees based on expenditures for 1992-93 regulatory activities were implemented on August 21, 1996.

2. Significant accounting policies

The Receiver General for Canada specifies the reporting requirements and standards for departmental corporations. The CNSC's most significant accounting policies are as follows:

(a) Expenditure recognition

(i) Expenditures are recorded on an accrual basis with the exception of employee termination benefits and vacation pay which are recorded on a cash basis.

(ii) Estimates of amounts for services provided without charge by Government departments are included in expenditures.

(b) Revenue recognition

(i) Licence fees are recorded as revenue on a straight-line basis over the life of the licence (normally one or two years), except for licence fees regarding an application for a construction approval of a nuclear reactor in which case they are recognized over the period of the work performed by the CNSC.

(ii) Revenue for foreign training is recognized over the period of the work performed by the CNSC.

(iii) Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditures.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Contributions to superannuation plan

CNSC employees participate in the superannuation plan administered by the Government of Canada and contribute equally with the CNSC to the cost of the plan. Contributions by the CNSC are charged to expenditure when disbursed.

3. Use of parliamentary appropriations

	2001	2000
	$	$
Vote 15—CNSC Program expenditures	51,165,330	48,277,133
Goverment-wide initiatives **	376,000	
	51,541,330	48,277,133
Less:		
Frozen allotment (lapsed) *	1,176,109	141,986
Lapsed	312,895	736,394
	50,052,326	47,398,753
Add: statutory contributions to employee benefit plans	5,979,000	6,347,000
Total appropriations used	56,031,326	53,745,753
Add: services provided without charge by other Government departments:		
Accommodation	3,459,293	3,420,651
Employee benefits	1,772,317	1,537,414
Other	227,227	165,365
	5,458,837	5,123,430
Total expenditures	61,490,163	58,869,183
Less: non-tax revenues	38,013,261	39,744,169
Net cost of operations	23,476,902	19,125,014

* Funds not available for use in the year.

** Funds transferred from Treasury Board Vote 10 for testing and implementation of a salary management system for several federal Government departments and agencies, as part of the government-wide initiative for its Financial Information Strategy.

4. Accounts receivable

As of March 31, the amounts for accounts receivable are as follows:

	2001	2000
	$	$
Licence fees	2,242,841	1,008,283
Contract projects	119,163	720
Other	6,977	
Total accounts receivable	2,368,981	1,009,003

Canadian Nuclear Safety Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—*Concluded*

5. Deferred revenue

As of March 31, 2001, there are unearned licence fees received in the amount of $14,884,143 (2000—$15,251,462). These fees were received as of March 31, 2001 for licence periods expiring in future years.

6. Liabilities

As of March 31, the amounts of the following liabilities are:

	2001	2000
	$	$
Accounts payable and accrued liabilities	3,213,696	5,171,194
Salaries payable	1,490,706	1,712,170
Contractors' holdbacks	46,618	77,805
	4,751,020	6,961,169
Vacation pay	2,683,939	2,444,815
Employee termination benefits	2,871,846	2,691,129
	5,555,785	5,135,944
Total	10,306,805	12,097,113

7. Licences provided free of charge

The value of licences provided free of charge to educational institutions, publicly funded non-profit health care institutions and federal Government departments for the year ended March 31, 2001 amounted to $2,606,515 (2000—$2,568,156).

8. Contingent liabilities

The CNSC is involved in a number of judicial actions that have arisen in the normal course of operations. The CNSC, along with nine other organizations, is named in a $55,000,000 claim. However, the final outcome with respect to claims and legal proceedings pending at March 31, 2001 is not determinable. Accordingly, no provision has been made in the accounts for these contingent liabilities. Payment of any settlement or judgement would be from funds appropriated to the CNSC and charged to expenditures when the outcome of the litigation is determined.

9. Related party transactions

The CNSC enters into transactions with other Government departments, agencies and Crown corporations, including Atomic Energy of Canada Limited (AECL), in the normal course of business.

On behalf of AECL, the CNSC continues to develop, deliver and administer regulatory services for Chinese and Korean regulatory staff. In accordance with the terms of the contract, the cost of the service is recovered from AECL. For 2001, the CNSC recognized revenue of $1,000,000 from this project (2000—$1,466,922).

Various services are provided without charge to the CNSC by other government departments and agencies. An amount of $5,458,837 (2000—$5,123,430) was recorded in the Statement of Operations for these services.

10. Nuclear liability reinsurance account

Under the *Nuclear Liability Act*, all premiums paid by the operators of nuclear installations for supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Any claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the Account. There have been no claims against or payments out of the Account since its creation. The balance of the Account as at March 31, 2001, is $551,921 (2000—$550,321).

The supplementary insurance coverage provided by the Government of Canada under the *Nuclear Liability Act*, as of March 31, 2001, is $590,000,000 (2000—$590,000,000). Insurance coverage, by the Government of Canada, also includes a class of risks excluded as a liability of the principal insurers.

Canadian Nuclear Safety Commission—*Concluded*

REVENUES AND COST OF OPERATIONS BY ACTIVITY FOR THE YEAR ENDED MARCH 31 (UNAUDITED)

	2001				2000
	Revenues	Licences provided free of charge	Total value of licences and other revenues	Cost of operations	Cost of operations
	$	$	$	$	$
Regulatory activities					
Nuclear reactors and heavy water plants	26,604,945		26,604,945	32,036,166	29,325,654
Research reactors	16,200	184,277	200,477	729,217	617,421
Nuclear research and test establishments	2,461,097		2,461,097	3,632,992	4,619,380
Uranium mines	2,287,759		2,287,759	3,220,158	3,714,769
Nuclear fuel facilities	870,040		870,040	1,127,496	1,088,356
Prescribed substances	39,273	3,910	43,183	136,481	145,368
Accelerators	194,056	487,330	681,386	1,197,995	1,206,081
Radioisotopes	3,275,620	1,803,054	5,078,674	11,191,948	10,404,355
Transportation	244,025	6,239	250,264	445,820	278,584
Waste management and decommissioning	504,330	114,093	618,423	2,120,279	2,524,773
Dosimetry	30,756	7,612	38,368	121,365	210,099
Import/export				568,906	489,196
	36,528,101	2,606,515	39,134,616	56,528,823	54,624,036
Non-regulatory activities					
Foreign training	1,249,266		1,249,266	835,612	1,186,094
Financial information strategy				376,000	
Other	235,894		235,894	3,749,728	3,059,053
	1,485,160		1,485,160	4,961,340	4,245,147
Total	38,013,261	2,606,515	40,619,776	61,490,163	58,869,183

Canadian Polar Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Polar Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the financial statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Commission.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil this accounting and reporting responsibility, the Commission maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Board of Directors is responsible for the management of the Commission's activities. In particular, it is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control.

The Commission develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Commission maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Commission's assets. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada, who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

MICHAEL P. ROBINSON
Chairperson

STEVEN C. BIGRAS
Executive Director

June 22, 2001

AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF THE
CANADIAN POLAR COMMISSION
AND THE
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

I have audited the Statement of Operations of the Canadian Polar Commission for the year ended March 31, 2001. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement of operations presents fairly, in all material respects, the results of the Commission for the year ended March 31, 2001 in accordance with the accounting policies set out in Note 2 to the financial statement.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 22, 2001

Canadian Polar Commission—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2001	2000
	$	$
Operating expenditures		
Salaries and employee benefits	351,795	486,444
Professional and special services	225,810	147,342
Travel and relocation	111,024	114,180
Office expenses and equipment	95,502	43,278
Accommodation	71,044	85,837
Printing and publishing	41,365	27,864
Honoraria to Board members	26,942	58,200
Contributions	18,500	17,250
Telephone and telecommunications	16,763	19,303
Postage and courier service	9,516	10,481
Materials and supplies	7,042	10,146
Advertising	4,777	
Cost of operations	980,080	1,020,325
Non-tax revenue		
Refund of previous years' expenditures		1,676
Net cost of operations (Note 3)	980,080	1,018,649

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENT

1. Authority and purpose

The Canadian Polar Commission was established on February 1, 1991 by the *Canadian Polar Commission Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Commission commenced its operations on September 9, 1991. The Commission was established to promote and encourage the development and dissemination of knowledge of the polar regions; to monitor the state of polar knowledge in Canada and elsewhere; to enhance Canada's international polar profile; and to provide information about research relating to polar regions to Canadians and to Canadian organizations, institutions and associations. The Commission's operating expenditures are funded by a budgetary lapsing authority.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on an accrual basis, with the exception of termination benefits and vacation pay which are recorded on a cash basis.

(b) Capital purchases

Acquisition of capital assets are charged to operating expenditures in the year of purchase.

3. Parliamentary appropriations

	2001	2000
	$	$
Indian Affairs and Northern Development—Vote 40	882,000	882,000
Supplementary Estimates	43,200	42,000
Transfer from Treasury Board—Vote 15	9,000	25,687
	934,200	949,687
Lapsed	22,120	16,362
	912,080	933,325
Statutory contributions to employee benefit plans	68,000	87,000
Total use of appropriations	980,080	1,020,325
Less: non-tax revenue		1,676
Net cost of operations	980,080	1,018,649

Canadian Transportation Accident Investigation and Safety Board

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Transportation Accident Investigation and Safety Board (CTAISB) in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the CTAISB. The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil its accounting and reporting responsibilities, the CTAISB maintains a set of accounts which provides a centralized record of its financial transactions. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent in all material respects with this financial statement.

The CTAISB's Corporate Services Branch develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The CTAISB maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the CTAISB's assets. The CTAISB also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

DAVID KINSMAN
Executive Director

JEAN L. LAPORTE, CGA
Director, Corporate Services
Senior Financial Officer

YVES TELLIER, CMA
Chief, Finance, Planning and Administration
Senior Full-Time Financial Officer

May 30, 2001

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE CANADIAN TRANSPORTATION ACCIDENT INVESTIGATION AND SAFETY BOARD
AND TO THE
PRESIDENT OF THE QUEEN'S PRIVY COUNCIL FOR CANADA

I have audited the Statement of Operations of the Canadian Transportation Accident Investigation and Safety Board for the year ended March 31, 2001. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 2001 in accordance with the accounting policies set out in Note 2 to the financial statement.

Shahid Minto, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 30, 2001

Canadian Transportation Accident Investigation and Safety Board—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001	2000
Expenditures (Note 5)		
Investigation operations		
Salaries and employee benefits	17,218	18,276
Employee termination benefits	128	311
Professional and special services	1,798	7,211
Transportation and communications	1,764	2,549
Accommodation	1,223	1,306
Construction and/or acquisition of machinery and equipment	758	531
Utilities, materials and supplies	326	292
Purchased repair and upkeep	305	253
Rentals	279	1,345
Information	108	115
Other	13	21
	23,920	32,210
Corporate services		
Salaries and employee benefits	3,957	3,624
Employee termination benefits	103	
Professional and special services	2,518	1,622
Construction and/or acquisition of machinery and equipment	581	790
Transportation and communications	579	556
Information	295	254
Accommodation	295	298
Purchased repair and upkeep	217	322
Utilities, materials and supplies	94	118
Rentals	21	18
	8,660	7,602
Total expenditures	32,580	39,812
Non-tax revenue		
Miscellaneous revenues	56	8
Refunds of previous years' expenditures	34	24
Sale of surplus Crown assets	4	32
Total revenues	94	64
Net cost of operations	32,486	39,748
Ex gratia payment to the province of Nova Scotia (Note 6)		1,500
Net cost to Government (Note 3)	32,486	41,248

The accompanying notes are an integral part of this financial statement.

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The Canadian Transportation Accident Investigation and Safety Board (CTAISB) was established in 1990 under the *Canadian Transportation Accident Investigation and Safety Board Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Board is to advance transportation safety. It seeks to identify safety deficiencies in transportation occurrences and to make recommendations designed to eliminate or reduce any such safety deficiencies. In addition to investigations, including where necessary public inquiries into selected occurrences, the Board may conduct studies into more general matters pertaining to transportation safety. The CTAISB has the exclusive authority to make findings as to causes and contributing factors when it investigates a transportation occurrence. The Board's operating expenditures are funded by a budgetary lapsing authority whereas contributions to employee benefit plans are funded by statutory authorities.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on an accrual basis, except normal termination benefits, vacation pay and compensatory leave. Termination benefits are recorded in the year of the signing of the termination agreement with the employee. Vacation pay and compensatory leave are recorded on a cash basis.

(b) Revenue recognition

Revenues are recorded on a cash basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Services provided without charge by other Government departments

Estimates of the costs of services provided without charge by other Government departments are included in operating expenditures.

(e) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenue when received and are not deducted from expenditures.

Canadian Transportation Accident Investigation and Safety Board—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—*Continued*

3. Parliamentary appropriations

	2001	2000
	(in thousands of dollars)	
Privy Council—Vote 15	21,025	20,294
Special Warrants	3,026	
Privy Council—Supplementary Vote 15a	2,958	15,372
Transfer from TB—Vote 10	100	100
Transfer from TB—Vote 15	354	1,166
	27,463	36,932
Lapsed	776	1,260
	26,687	35,672
Spending of proceeds from the disposal of surplus Crown assets	23	12
Statutory contributions to employee benefit plans	3,435	3,444
Use of appropriations	30,145	39,128
Adjustment for new collective agreements		(316)
Add: services provided without charge by other Government departments (Note 4)	2,435	2,500
Less: non-tax revenue	(94)	(64)
Net cost to Government	32,486	41,248

4. Services provided without charge by other Government departments

The table below summarizes the services provided by other departments without charge to the CTAISB:

	2001	2000
	(in thousands of dollars)	
Public Works and Government Services Canada (accommodation, accommodation alteration and other services)	1,518	1,604
Treasury Board (employer's contributions to the health insurance plan)	879	821
Human Resources Development Canada (administration of workers' compensation)	18	33
Auditor General of Canada (audit services)	20	42
Total	2,435	2,500

5. Expenditures related to the Swissair Flight 111 accident investigation

On September 2, 1998 Swissair Flight 111 crashed in the Atlantic Ocean at approximately 5 nautical miles from Peggy's Cove, Nova Scotia. Under Canadian legislation and international conventions, the CTAISB has the responsibility to conduct a thorough investigation of the accident. This investigation is very complex and involves considerable resources, much of which were provided by National Defence, Fisheries and Oceans and the Royal Canadian Mounted Police. Supplementary funding was obtained from Parliament as normal CTAISB appropriations were insufficient to cover such a large and complex investigation.

The expenditures relating to the investigation are included in the Statement of Operations and are detailed in Table 1 below. These expenditures include direct costs incurred by the CTAISB and additional costs incurred by other Government departments and agencies in support of the CTAISB's investigation. The supplementary funding received by the CTAISB also covered the additional costs incurred by these departments and agencies. Table 2 shows the amounts reimbursed to these entities by the CTAISB. The investigation is ongoing and additional expenditures are expected in future years.

Various other activities relating to the accident, such as search and rescue operations, were conducted by a number of departments. The costs of these activities are not disclosed in the CTAISB's Statement of Operations but in the accounts of the respective organizations.

	2001	2000
TABLE 1	(in thousands of dollars)	
Expenditures relating to the investigation of the Swissair accident (including services provided by other Government departments and agencies)		
Salaries and employee benefits	1,617	2,757
Professional and special services	720	6,006
Transportation and communications	561	1,349
Rentals	243	1,313
Construction and/or acquisition of machinery and equipment	237	160
Purchased repair and upkeep	77	44
Utilities, materials and supplies	61	130
Information	37	100
Other	3	20
Total	3,556	11,879

	2001	2000
TABLE 2	(in thousands of dollars)	
Amounts reimbursed for services provided by other Government departments and agencies relating to the investigation		
Royal Canadian Mounted Police	717	2,186
National Defence	177	1,866
Others	131	470
Total	1,025	4,522

Canadian Transportation Accident Investigation and Safety Board—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—*Continued*

6. Ex gratia payment to the province of Nova Scotia

At the request of the Nova Scotia government, the CTAISB made an ex gratia payment of $1,500,000 in March 2000 to offset the costs incurred by the province as a result of the Swissair Flight 111 accident. Although there were no legal obligations to compensate the province, it was decided that such a payment was in the public interest due to the exceptional circumstances of this accident.

7. Specified purpose account

The Flight Recorder Software System Account was established in 1997 to record cash contributions and expenditures related to a cost sharing agreement with foreign government safety organizations. Those organizations have acquired under licence a software system developed by the CTAISB for use in aircraft accident investigations and are now contributing financially to its on-going enhancement. These receipts and disbursements are not included in the Statement of Operations of the CTAISB. Effective March 31, 2001 the CTAISB has made arrangements to transfer the maintenance, support and on-going enhancement of the software system to a private sector supplier. This special purpose acccount has therefore been closed as each user will deal directly with the private sector supplier.

	2001	2000
	(in thousands of dollars)	
Opening balance	201	156
Receipts	44	240
Disbursements	(245)	(195)
Closing balance		201

8. Implementation of the Government's Financial Information Strategy (FIS)

The CTAISB is implementing the government's Financial Information Strategy as of April 1, 2001. This includes a change to full accrual accounting for the year ended March 31, 2002. The CTAISB has therefore chosen to provide the following supplementary information about its assets and liabilities as at March 31, 2001. The amounts disclosed will constitute the CTAISB's opening balances for fiscal year 2001-02.

Accounts receivable

At year-end, accounts receivable from other Government departments and agencies pursuant to interdepartmental transactions are as follows:

	2001
	(in thousands of dollars)
Government of Canada	15
Total	15

The revenues associated with these accounts receivable are not reflected in the Statement of Operations under current accounting policies.

Inventories

The purchase of commodities and departmental publications (for public distribution) are currently charged to expenditures at the time of purchase. In preparation for the implementation of the Financial Information Strategy, inventories on hand at year-end have been identified and are valued at cost.

	2001
	(in thousands of dollars)
Stationery and office supplies	57
Clothing	51
Total	108

Capital assets and accumulated amortization

The accounting policies of the Government of Canada currently do not require the capitalization of assets. Consequently, the purchase of capital assets is charged to expenditures at the time of acquisition. In preparation for the implementation of FIS, the CTAISB has established appropriate accounting policies, identified all its capital assets and determined their respective historical costs. Capital assets are recorded at cost and are amortized on a straight-line basis over their useful lives. Assets are capitalized only if the cost is greater than or equal to $2,000. Assets acquired at a cost less than $2,000 have been expensed.

Canadian Transportation Accident Investigation and Safety Board—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS—*Concluded*

Useful lives have been estimated as follows:

Building	30 years
Furniture	10 years
Office equipment	5 years
Laboratory equipment	10 years
Forklifts	15 years
Informatic equipment	4 years
Motor vehicles	7 years

	Historical Cost	Accumulated Amortization	Net value at March 31, 2001
	(in thousands of dollars)		
Building	2,715	1,485	1,230
Furniture	901	592	309
Office equipment	358	246	112
Laboratory equipment	3,694	3,079	615
Forklifts	83	34	49
Informatic equipment	4,033	2,681	1,352
Motor vehicles	873	460	413
Total	12,657	8,577	4,080

In accordance with government policy, software and leasehold improvements will be capitalized on a prospective basis starting April 1, 2001.

Liabilities

As of March 31, 2001 the liabilities of the CTAISB are as follows:

	2001
	(in thousands of dollars)
Accounts payable	235
Accrued salaries and employee benefits	756
Vacation pay	721
Compensatory time	39
Total	1,751

The costs associated with the accounts payable and accrued salaries are reflected in the Statement of Operations. The costs associated with vacation pay and compensatory time are not included in the Statement of Operations. Under present accounting policies, these costs are recognized only when paid (see note 2a). Employee termination benefits are not recorded as liabilities by the CTAISB, these liabilities are recorded on a consolidated basis in the Public Accounts by the Receiver General for Canada.

Fisheries Prices Support Board

THE FISHERIES PRICES SUPPORT BOARD IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE FINANCIAL ADMINISTRATION ACT. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE *PUBLIC ACCOUNTS OF CANADA*.

Law Commission of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Law Commission of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Law Commission of Canada.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill these accounting and reporting responsibilities, the Law Commission of Canada maintains a set of accounts which provides a centralized record of the Law Commission's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Canadian Human Right's Commission's financial services develops and disseminates, to the Law Commission of Canada, financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Law Commission of Canada maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by accountability of government funds and safeguard the Law Commission of Canada's assets. The Law Commission of Canada also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting system and financial statement of the Law Commission of Canada have evolved over the years to meet changing conditions.

Approved by:

DENIS PELCHAT
Chief, Financial Services

BRUNO BONNEVILLE
Executive Director

June 20, 2001

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2001	2000
	$	$
Expenditures		
Professional and special services	1,112,943	1,118,250
Salaries and employee benefits	831,627	701,969
Travel, communication and publications	624,205	580,826
Commissioners and Commission meetings	376,602	400,960
Accommodation	65,141	65,626
Advisory Council	22,263	45,103
Rental, repair, equipment maintenance and fit-up	65,884	40,806
Supply, materials and equipment	87,283	36,391
Training, conference and memberships	15,232	18,152
Others	11,771	8,068
	3,212,951	3,016,151
Non-tax revenues		
Refund of previous years' expenditures	4,861	657
Others	23,774	12,534
	28,635	13,191
Net cost of operations	3,184,316	3,002,960

The accompanying notes are an integral part of the Statement of Operations.

Law Commission of Canada—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and operations

The mandate of the Law Commission of Canada is derived from the *Law Commission of Canada Act*, which came into force in 1997.

The Commission's expenditures are funded by an annual appropriation from Parliament.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the requirements and standards for reporting established by the Receiver General for Canada. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenues are recorded on the cash receipts basis.

(c) Capital purchases

Acquisition of capital assets are charged to operating expenditures in the year of purchase.

(d) Services provided without charge by Government departments

Amounts for services provided without charge from government departments are included in the operating expenditures. They consist of accommodation costs and payments to employee insurance plans.

(e) Refunds of previous years' expenditures

Refund of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

3. Parliamentary appropriations

	2001	2000
	$	$
Law Commission of Canada—		
Vote 35	3,050,050	3,000,550
Lapsed	86,085	237,204
	2,963,965	2,763,346
Statutory—Contributions to employee benefit plans	145,999	150,000
Total use of appropriations	3,109,964	2,913,346
Add:		
Services provided without charge by other Government departments	102,987	102,805
Less: non-tax revenues	28,635	13,191
Net cost of operations	3,184,316	3,002,960

National Battlefields Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Battlefields Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared according to the accounting policies set out in Note 2 on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, management maintains a system of internal control to assure, to a reasonable extent, that the financial information is reliable and the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and to safeguard the assets of the Commission. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent with that in this financial statement, unless indicated otherwise. The Commission also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General of Canada conducted an independent audit of the financial statement of the National Battlefields Commission.

The opinion of the Auditor General is attached.

Approved by:

ANDRÉ JUNEAU
Chairman

MICHEL LEULLIER
Secretary

June 22, 2001

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the Statement of Operations of the National Battlefields Commission for the year ended March 31, 2001. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Commission for the year ended March 31, 2001 in accordance with the accounting policies set out in Note 2 to the Statement of Operations.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 18, 2001

National Battlefields Commission—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2001	2000
	$	$
Expenditures		
Grants in lieu of taxes	3,638,407	3,635,807
Operations		
Salaries and benefits	1,536,776	1,387,079
Employee termination benefits		13,232
Capital assets (Note 4)	4,528,414	1,591,005
Professional services	877,494	782,155
Maintenance	499,615	1,720,022
Utilities, materials and supplies	342,355	327,389
Information	90,026	81,081
Rentals	16,969	18,988
Transportation and communication	9,338	4,496
	7,900,987	5,925,447
Administration		
Salaries and benefits	663,158	534,804
Transportation and communication	56,955	45,900
Professional services	32,070	40,973
Services provided without charge by a Government department	26,500	26,399
Office supplies	9,267	5,570
	787,950	653,646
Total expenditures	12,327,344	10,214,900
Non-tax revenues		
Parking	713,377	731,192
Rent	207,189	161,938
Fees for visits, services and the use of facilities	137,861	100,698
Fines and penalties	17,358	20,175
	1,075,785	1,014,003
Net cost of operations (Note 3)	11,251,559	9,200,897

The accompanying notes are an integral part of this statement.

Approved by management:

MICHEL LEULLIER
Secretary

Approved by the Commission:

ANDRÉ JUNEAU
Chairman

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objectives

The Commission was established in 1908 under an *Act respecting the National Battlefields at Quebec* for the purpose of acquiring, preserving and developing the great historic battlefields at Quebec.

The Commission is a departmental corporation named in Schedule II of the *Financial Administration Act*.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditures are recorded on an accrual basis, except for employee termination benefits and annual leave which are recorded on a cash basis.

(b) Acquisitions of capital assets, supplies and small tools are charged to operating expenditures in the year of purchase.

(c) Expenditures include estimated amounts for services provided without charge by a Government department.

(d) Revenues are recorded on a cash basis.

(e) Contributions to the Public Service Superannuation Plan administered by the Government of Canada, with respect to current and admissible past services, are charged to expenditures when paid. All employees of the Commission participate in this Plan. The employees and the Commission contribute equally to the cost of the Plan. The contributions represent the total pension obligation of the Commission under the Plan.

3. Parliamentary appropriations

	2001	2000
	$	$
Canadian Heritage		
Vote 65 (Vote 70 in 2000)	8,385,314	7,578,347
Vote 65a (Vote 70b in 2000)	3,000,000	1,932,000
	11,385,314	9,510,347
Lapsed	421,847	578,138
	10,963,467	8,932,209
Statutory—Contributions to employee benefit plans	279,000	263,000
Spending of revenues in accordance with section 29.1(1) of the *FAA*	1,058,377	993,292
Total use of appropriations	12,300,844	10,188,501
Add: services provided without charge by a Government department	26,500	26,399
Less: non-tax revenues	1,075,785	1,014,003
Net cost of operations	11,251,559	9,200,897

National Battlefields Commission—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS—*Concluded*

4. Capital assets

The cost of capital assets under the responsibility of the Commission is as follows:

	March 31, 2000	Additions	Disposals	Transferred from work in progress	March 31, 2001
Land	724,710				724,710
Parking lots	412,799	17,990			430,789
Discovery Pavilion of the Plains of Abraham	4,430,242	1,631,458	2,894		6,058,806
Martello Towers	2,074,470				2,074,470
Equipment	1,853,576	113,827	357,799		1,609,604
Roadways, driveways and landscaping	1,550,000	2,717,639	30,112	134,000	4,371,527
Buildings	1,161,573		11,684		1,149,889
Interpretation Centre at the Musée du Québec	974,829				974,829
Maison Louis St-Laurent (Note 5)		47,500			47,500
Work in process	196,210			(134,000)	62,210
	13,378,409	4,528,414	402,489		17,504,334
Financed by parliamentary appropriation	11,261,323	4,528,414	402,489		15,387,248
Financed by revenues in accordance with section 29.1(1) of the *FAA*	224,584				224,584
Financed by Trust Fund (Note 6)	1,892,502				1,892,502
	13,378,409	4,528,414	402,489		17,504,334

5. Related party transactions

(a) Government sponsorship

The Commission has received government sponsorship funds of $225,000, of which $180,000 has been spent as at March 31, 2001. This sponsorship was for the purpose of assisting the Commission in its summer programming and for promoting federal government visibility.

(b) Maison Louis Saint-Laurent

The Commission has the exclusive use of a house which was previously occupied by the past Prime Minister Louis Saint-Laurent and which is located in Quebec City. This house was acquired in July 2000 at a cost of $380,000 by another federal department.

6. National Battlefields Trust Fund

When the National Battlefields Commission was created, an account was established for the receipt of moneys from individuals, municipal corporations, provincial governments and others, for the purpose of acquiring and preserving the great historic battlefields at Quebec. Since September 1984, the Trust Fund has been governed by subsection 9.1 of the *Act respecting the National Battlefields at Quebec*, which authorizes such amounts to be spent for the purpose for which they were given to the Commission. The receipts and disbursements are not included in the Statement of Operations of the Commission.

	2001	2000
	$	$
Receipts		
Government sponsorship (Note 5)	225,000	
Other donations and sponsorships	108,955	61,164
Interest	21,035	12,777
	354,990	73,941
Disbursements		
Programming and advertising	180,000	
Professional services		68,443
Capital assets		25,399
	180,000	93,842
Excess of disbursements over receipts	174,990	(19,901)
Balance at beginning of the year	360,866	380,767
Balance at end of year, deposited with the Receiver General for Canada	535,856	360,866

7. Contractual obligation

The Commission is committed, pursuant to a lease agreement, to provide horticultural, operational and security services in exchange for space used for its Interpretation Centre at the Musée du Québec. The initial basic rent value, subject to annual revision, is $87,522. The lease is for 15 years, beginning on April 1, 1991.

National Research Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Research Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies as set out in the Notes to the Statement of Operations on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil these accounting and reporting responsibilities, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with this financial statement, unless indicated otherwise.

The Corporation's finance directorate develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Corporation's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In April of 2000, NRC put into high gear its full-fledged implementation of the government Financial Information Strategy (FIS). All project work was co-ordinated by the NRC FIS project team who reported to both an advisory committee consisting of program representatives and a core committee of NRC senior managers. Throughout the year there was a dedicated balance of work concentrated on keeping the pre-FIS financial operations in order and at the same time developing the FIS requirements. These requirements included: putting in place key FIS project team members; development, monitoring and completing the FIS/NRC implementation plan; continual communication and strategic buy-in with the NRC program representatives; complete updating of the NRC financial policies in accord with FIS requirements; identification of all capital asset costs; work with core on RG interfaces; training of finance officers and orientation for NRC managers.

Approved by:

J.G. SÉGUIN
Senior Financial Officer

PETER W. PEACOCK
Senior full-time Financial Officer

June 15, 2001

National Research Council of Canada— *Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2001	2000
	$	$
Expenditures		
Grants and contributions		
Grants		
International affiliations	899,699	965,022
	899,699	965,022
Contributions		
Assistance to industry	95,931,277	97,193,053
TRIUMF project	41,000,000	34,318,000
Gemini Space Program	5,347,590	3,295,161
Canada-France-Hawaii Telescope Corporation	4,104,449	4,049,638
James Clerk Maxwell Telescope	1,148,548	1,135,036
	147,531,864	139,990,888
	148,431,563	140,955,910
Capital		
Minor capital expenditures	18,592,132	8,031,958
Major capital replacement program	13,166,861	14,473,157
Other	38,397,769	34,308,200
	70,156,762	56,813,315
Operations		
Salaries and employee benefits	194,819,655	186,952,938
Employee termination benefits	3,988,962	2,230,648
Utilities, materials and supplies	51,349,779	45,882,855
Professional and special services	29,438,498	19,376,685
Transportation and communications	15,405,758	13,322,208
Rentals	3,656,580	5,998,098
Information	4,535,192	5,538,150
Other	1,770,911	560,699
	304,965,335	279,862,281
Administration		
Salaries and employee benefits	36,580,745	34,813,134
Employee termination benefits	973,233	311,564
Utilities, materials and supplies	14,655,544	14,452,320
Professional and special services	9,934,097	11,129,993
Grants in lieu of taxes—PWGSC	13,584,296	10,596,999
Transportation and communications	3,415,308	3,842,903
Information	1,272,306	638,699
Rentals	369,887	370,708
Other	141,318	151,757
	80,926,734	76,308,077
Total Expenditures	604,480,394	553,939,583
Revenue		
Non-tax revenue		
Revenue from operations		
Service fees	52,201,251	44,235,102
Sale of publications	12,515,435	11,420,501
Other	2,886,713	2,511,517
	67,603,399	58,167,120
Other revenue		
Refund of previous years expenditures	602,603	460,584
Sale of surplus Crown assets	74,744	124,093
Other	16,298	19,774
	68,297,044	58,771,571
Net cost of operations	536,183,350	495,168,012

The accompanying notes are an integral part of this financial statement.

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The National Research Council of Canada was established under the *National Research Council Act* of 1966-67 and is a departmental corporation named in Schedule 2 of the *Financial Administration Act*. The objectives of the Council are to create, acquire and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development. The Council's operating, capital and grant expenditures are funded through annual budgetary appropriations and statutory authority to expend revenues earned. Employee benefits also are funded by a statutory authority.

2. Significant accounting policies

The Statement of Operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on a cash receipts basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operation expenditures in the year of purchase.

National Research Council of Canada—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—*Continued*

(d) Services provided without charge

Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

3. Parliamentary appropriations (net)

	2001	2000
	$	$
Vote 70		
Available for use in the current year	297,944,758	270,397,650
Lapsed	8,112,582	4,629,267
Used in the current year	289,832,176	265,768,383
Vote 75		
Available for use in the current year	61,160,200	43,997,200
Lapsed	16,504	68,649
Used in the current year	61,143,696	43,928,551
Vote 80		
Available for use in the current year	148,812,430	141,030,000
Lapsed	380,867	74,090
Used in the current year	148,431,563	140,955,910
Statutory expenditures—		
Section 5 (1)(e)—*NRC Act*	83,617,679	73,361,478
Available for use in subsequent year	28,594,611	16,014,279
Used in the current year (A)	55,023,068	57,347,199
Statutory contributions to employee benefit plans		
Used in the current year (B)	36,666,000	35,402,000
Other statutory expenditures—		
Spending of proceeds from Crown assets surplus	99,744	149,093
Lapsed		5,553
Available for use in subsequent year	18,853	25,000
Used in the current year (C)	80,891	118,540
Total statutory (A+B+C)	91,769,959	92,867,739
Total use of appropriations	591,177,394	543,520,583
Add: services provided without charge by the Council and other Government departments	13,303,000	10,419,000
Less: non-tax revenue		
Statutory revenue fund	67,603,399	58,167,120
Other non-tax revenue	693,645	604,451
Total non-tax revenue	68,297,044	58,771,571
Net cost of operations	536,183,350	495,168,012

4. Net accounts receivable

Accounts receivable at year-end from sales and the provision of services are as follows:

	2001	2000
	$	$
Non-government accounts	10,898,119	12,365,698

5. Trust accounts

The Council keeps in trust monies received from organizations to recover expenditures incurred on their behalf.

	2001	2000
	$	$
Balance, beginning of year	16,143,797	11,324,442
Payments made	14,590,129	13,266,921
Monies received	17,740,348	18,086,276
Balance, end of year	19,294,016	16,143,797

6. Contractual obligations

The Corporation has commenced major capital expenditure initiatives for the modernization and expansion of its laboratories and upgrading of its equipment. In 2000-01, it has spent $23,130,000 toward this objective and has committed the following resources for future years: $45,080,000 for 2001-02; $26,173,000 for 2002-03; and $5,450,000 for 2003-04.

The Corporation is also committed to the following transfer payment agreements:

(a) James Maxwell Telescope — This is a collaboration agreement with the United Kingdom and the Netherlands to maintain and operate a telescope in Mauna Kea, Hawaii, USA. The Corporation is committed to spending $1,192,000 annually for the next five years for the James Maxwell Telescope project. As at March 31, 2001, it has spent to date $27,202,000 on this initiative.

(b) Gemini Twin Telescope Project — This is also a collaboration agreement with the United States and the United Kingdom to build and operate twin 8-metre telescopes in Mauna Kea, Hawaii, USA and in Cerro Pachon, Chile. The Corporation is committed to spending $5,140,000 on Gemini in 2001-02; $5,570,000 in 2002-03; $5,840,000 in 2003-04 and an estimated $6,140,000 in each of the following two years. As at March 31, 2001, the Corporation has spent $34,286,000 on this project.

National Research Council of Canada—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS—*Concluded*

(c) Tri-University Meson Facility — This facility, located in Vancouver, British Columbia, is managed as a joint venture by a consortium of three Canadian universities. The Corporation is committed to spending $40,000,000 for this facility in 2001-02; $41,000,000 in 2002-03; and $40,000,000 in each of the next two years. To date, it has spent $175,590,000 on this venture.

(d) Canada-France-Hawaii Telescope Corporation — Canada jointly owns and operates with France and Hawaii a 3.6 meter optical telescope located in Mauna Kea, Hawaii, USA. As at March 31, 2001, the Corporation has spent $73,836,000 on this project and is committed to spending $4,050,000 in each of the next five years.

National Round Table on the Environment and the Economy

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Round Table on the Environment and the Economy in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Round Table. To assure maximum objectivity and freedom from bias, the financial data contained in this financial statement have been examined by the Executive Committee of the Round Table.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil these accounting and reporting responsibilities, the Round Table maintains a set of accounts which provides a centralized record of the Round Table's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Round Table's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Round Table maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Round Table's assets. The Round Table also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

DAVID J. McGUINTY
President and Chief Executive Officer

EUGENE NYBERG
Corporate Secretary and Director of Operations

July 6, 2001

AUDITOR'S REPORT

TO THE NATIONAL ROUND TABLE ON THE ENVIRONMENT
AND THE ECONOMY
AND THE PRIME MINISTER

I have audited the statement of operations of the National Round Table on the Environment and the Economy for the year ended March 31, 2001. This financial statement is the responsibility of the Round Table's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Round Table for the year ended March 31, 2001 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 6, 2001

National Round Table on the Environment and the Economy—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2001	2000
	$	$
Expenditures		
Operating		
Salaries and employee benefits	1,516,265	1,487,063
Professional and special services	1,492,219	740,769
Publications	582,612	247,243
Transportation and communications	414,916	383,527
Rentals	254,241	215,268
Furniture and equipment	118,866	111,124
Utilities, materials and supplies	43,642	32,548
Repairs and maintenance	18,263	39,803
Other subsidies and payments	57	107
	4,441,081	3,257,452
Executive committee		
Travel and living expenses	11,112	3,627
Honoraria	2,962	3,030
	14,074	6,657
Other committees		
Travel and living expenses	187,459	176,005
Honoraria	133,504	128,920
	320,963	304,925
	4,776,118	3,569,034
Non-tax revenue		
Sale of publications	11,353	15,576
Adjustment to P.A.Y.E.	12,444	
Refund of previous years' expenditures	2,044	
Sale of surplus Crown assets	8	369
Sale of conference materials		3,380
	25,849	19,325
Net cost of operations (Note 3)	4,750,269	3,549,709

The accompanying notes are an integral part of this financial statement.

Approved by:

STUART L. SMITH
Chair

DAVID J. McGUINTY
President and Chief Executive Officer

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The National Round Table on the Environment and the Economy (Round Table) was established in 1994 under the *National Round Table on the Environment and the Economy Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Round Table fulfils its objective of promoting sustainable development, and the integration of environment and economy in decision making in all sectors, by conducting studies, organizing multi-stakeholder "dialogues" on specific issues and economic sectors, providing advice, carrying out educational and communication activities, and acting as a catalyst for change. Its operating expenditures are funded mainly by a budgetary lapsing authority, and to a lesser extent, from cost recovery and cost sharing for specific activities. Employee benefits are authorized by statutory authorities.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis with the exception of termination benefits, vacation pay and compensatory time off, which are recorded on a cash basis.

(b) Revenue recognition

Revenues are recorded on an accrual basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditures.

(e) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received, and are not deducted from expenditures.

(f) Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Round Table contribute equally to the cost of the Plan. The Round Table's contributions are recorded as expenditure in the year they are made and they represent the total pension obligation of the Round Table under the Plan.

National Round Table on the Environment and the Economy—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—*Continued*

3. Parliamentary appropriations

	2001	2000
	$	$
Privy Council—Vote 40	3,170,000	3,114,138
Governor General Special Warrants [1]	929,000	
Supplementary—Vote 40a	152,850	98,600
	4,251,850	3,212,738
Lapsed	147,922	178,342
	4,103,928	3,034,396
Statutory contributions to employee benefit plans	264,000	266,000
Spending of revenues from the sale of publications and conference materials in accordance with section 29.1(1) of the *FAA*	11,353	18,956
Spending of proceeds from the disposal of surplus Crown assets	8	369
Total use of appropriations	4,379,289	3,319,721
Add:		
Accommodations and other services provided without charge by other Government departments	182,280	182,280
Funds received from other Government departments	214,549	67,033
Less: non-tax revenue	25,849	19,325
Net cost of operations	4,750,269	3,549,709

[1] The established procedure for obtaining Supplementary Parliamentary Appropriations when Parliament is dissolved for a general election is through Governor General Special Warrants.

4. Specified purpose account

When the Round Table was created, a specified purpose account was established pursuant to section 21 of the *Financial Administration Act* to record grants and donations received from third parties, and expenses incurred to do various studies related to the principles of sustainable development in Canada and internationally. This account is also used to reflect financial transactions of the Canadian chapter of the LEAD (Leadership for Environment and Development) International training program, which will sunset in December 2001. These receipts and expenses are not included in the statement of operations of the Round Table. The unspent balance in this account is carried forward for future use.

	2001	2000
	$	$
Balance at beginning of year	197,852	21,065
Receipts	51,044	597,024
	248,896	618,089
Expenses	175,122	420,237
Balance at end of year	73,774	197,852

5. Accounts receivable

As of March 31, amounts receivable are as follows:

	2001	2000
	$	$
Current		
Government of Canada	30,000	
	30,000	

6. Capital assets and accumulated amortization

Internal controls are maintained to safeguard capital assets costing over $1,000. The following supplemental information reflects historical cost and amortization if the assets were amortized on a straight-line basis over their useful life of five years.

Capital assets at cost	March 31 2000	Acquisitions	Disposal	March 31, 2001
	$	$	$	$
Informatics equipment	306,353	72,601	176,334	202,620
Office furniture and equipment	141,019	3,696	7,224	137,491
	447,372	76,297	183,558	340,111

Accumulated amortization	March 31, 2000	Amortization	Disposal	March 31, 2001
	$	$	$	$
Informatics equipment	209,891	33,745	159,578	84,058
Office furniture and equipment	73,374	25,445	7,151	91,668
	283,265	59,190	166,729	175,726

National Round Table on the Environment and the Economy—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS—*Concluded*

7. Inventory of publications intended for sale

Effective May 28, 1996, the Round Table began a cost-recovery program for its publications. Canadian distribution is done through a distributor who is entitled to a 50 per cent commission fee on the sale price of each publication sold. Inventory of publications intended for sale is valued at net realizable value.

	2001	2000
	$	$
Inventory at beginning of year	150,734	246,984
Add: new publications produced	42,118	38,488
Less: sales	11,043	15,576
written off	45,455	
allowance for obsolescence	69,344	119,162
Inventory at end of year	67,010	150,734

8. Liabilities

As of March 31, liabilities are as follows:

	2001	2000
	$	$
(a) Accounts payable and accrued charges		
Accounts payable	1,062,462	500,014
Accrued salaries	48,680	60,712
	1,111,142	560,726
(b) Other liability		
Accrued vacation pay	55,294	58,646
Compensatory time off	2,605	2,968
	57,899	61,614

9. Comparative figures

Certain of the 2000 comparative figures have been reclassified to conform to the current year's presentation.

Natural Sciences and Engineering Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Natural Sciences and Engineering Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits it and provides an independent opinion which has been appended to this financial statement.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

DANIEL GOSSELIN
Director of Finance
(Senior Full-time Financial Officer)

LAURENT NADON
Director General
Common Administrative Services Directorate
(Senior Financial Officer)

June 22, 2001

Natural Sciences and Engineering Research Council—*Continued*

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND
ENGINEERING RESEARCH COUNCIL
AND
THE MINISTER OF INDUSTRY

I have audited the Statement of Operations of the Natural Sciences and Engineering Research Council for the year ended March 31, 2001. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 2001 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 22, 2001

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001	2000
Expenditures		
Grants and scholarships		
Research grants	319,649	307,562
Research partnerships	130,416	135,733
Training scholarships and fellowships	79,954	81,456
Canada Research Chairs	5,125	
General support	3,674	2,145
	538,818	526,896
Operations		
Salaries and employee benefits	15,981	14,197
Employee termination benefits	197	69
Professional and special services	3,915	3,499
Transportation and communications	2,944	2,902
Rentals	1,862	1,673
Information	1,734	1,443
Acquisition of furniture and equipment	1,321	503
Utilities, materials and supplies	356	339
Repair and maintenance	341	363
	28,651	24,988
	567,469	551,884
Non-tax revenue		
Refund of previous years' expenditures and other	(602)	(313)
Net cost of operations (Note 3)	566,867	551,571

The accompanying notes are an integral part of this financial statement.

Approved by the Council:

THOMAS A. BRZUSTOWSKI
President

LAURENT NADON
Director General
Common Administrative Services Directorate

Natural Sciences and Engineering Research Council—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objective

The Natural Sciences and Engineering Research Council (NSERC) was established in 1978 by the *Natural Sciences and Engineering Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. Its objective is to promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering.

The Council's grants, scholarships and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are funded by statutory authorities.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants and scholarships are charged to expenditures when the entitlement of the recipient has been established, the commitment has been authorized and approved for payment before the end of the fiscal year. All operating expenditures are recorded on an accrual basis, except for vacation pay, compensatory leave and termination benefits which are recorded on a cash basis.

(b) Capital purchases

Acquisitions of capital assets are recorded as operating expenditures in the year of purchase.

(c) Services provided without charge by other Government departments and agencies

Estimates of amounts for services provided without charge by other Government departments and agencies are included in operating expenditures.

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenue when received and are not deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(e) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Council's contributions are charged to expenditures on a cash basis.

The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

3. Parliamentary appropriations

The net cost of operations is provided by parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Appropriations are as follows:

	2001	2000
	(in thousands of dollars)	
Industry Canada		
Grants and scholarships		
Main Estimates—Vote 90	527,573	484,780
Add:		
Supplementary Estimates (A)	27,792	37,941
Supplementary Estimates (B)		4,175
Less: Grants and scholarships lapse	16,548	
Grants and scholarships expenditures	538,817	526,896
Operating expenditures		
Main Estimates—Vote 85	19,786	18,228
Add:		
Supplementary Estimates (A)		1,924
Treasury Board of Canada Secretariat—Salary increment, FIS implementation, recoverables and warrants	4,909	826
Less:		
Operating lapse	903	274
Operating expenditures	23,792	20,704
Statutory contributions to employee benefit plans	2,343	2,248
Total use of appropriations	564,952	549,848
Add: services provided without charge by other Government departments and agencies	2,517	2,036
Less: non-tax revenue	602	313
Net cost of operations	566,867	551,571

Natural Sciences and Engineering Research Council—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS—*Concluded*

4. **Grants, scholarships and other expenditures administered and disbursed for government departments and agencies and organizations outside the government**

   (a) Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of government departments and agencies and organizations outside the government, which are not included in the Statement of Operations, amounted to $12,782,209 ($11,671,064 in 2000). Most of these disbursements are made by the Council from funds entrusted to it by government departments and agencies.

   (b) As of March 31, the Council held grant and scholarship funds in trust for the North Atlantic Treaty Organisation (NATO). The operations of this fund, which are not included in the Statement of Operations, were as follows:

	2001	2000
	(in thousands of dollars)	
Balance, beginning of year	1,385	1,285
Funds received	447	514
Interest received	70	59
	1,902	1,858
Disbursements	662	473
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council	1,240	1,385

5. Commitments

Payments of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 2001 are payable as follows:

	(in thousands of dollars)
2002	431,147
2003	321,339
Subsequent years	313,667
	1,066,153

Parks Canada Agency

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2001
WERE NOT AVAILABLE AT DATE OF PRINTING.

Social Sciences and Humanities Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Social Sciences and Humanities Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Audit Committee of the Council.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits it and provides an independent opinion which has been appended to this financial statement.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures.

Approved by:

DANIEL GOSSELIN
Director of Finance
(Senior Full-Time Financial Officer)

LAURENT NADON
Director General
Common Administrative Services Directorate
(Senior Financial Officer)

June 22, 2001

Social Sciences and Humanities Research Council—*Continued*

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND
HUMANITIES RESEARCH COUNCIL
AND
THE MINISTER OF INDUSTRY

I have audited the Statement of Operations of the Social Sciences and Humanities Research Council for the year ended March 31, 2001. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 2001 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 22, 2001

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2001	2000
Expenditures		
Grants and fellowships		
Research grant	53,970	48,573
Strategic	33,840	30,389
Research training	33,534	30,385
Research communication	5,714	5,649
Canada Research Chairs	2,225	
	129,283	114,996
Operations		
Salaries and employee benefits	9,087	7,961
Employee termination benefits	43	155
Professional and special services	2,323	1,379
Rentals	1,350	1,267
Acquisition of furniture and equipment	1,031	200
Transportation and communications	954	895
Information	405	356
Repair and maintenance	214	74
Utilities, materials and supplies	116	114
	15,523	12,401
	144,806	127,397
Non-tax revenue		
Refunds of previous years' expenditures and other	(232)	(243)
Net cost of operations (Note 3)	144,574	127,154

The accompanying notes are an integral part of this financial statement.

Approved by the Council:

MARC RENAUD
President

LAURENT NADON
Director General
Common Administrative Services Directorate

Social Sciences and Humanities Research Council—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objective

The Social Sciences and Humanities Research Council (SSHRC) was established in 1977 by the *Social Sciences and Humanities Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to promote and assist research and scholarship in the social sciences and humanities.

Grants, fellowships and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are funded by statutory authorities.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants and fellowships are charged to expenditures when the entitlement of the recipient has been established, the commitment has been authorized and approved for payment before the end of the fiscal year. Operating expenditures are recorded on an accrual basis, except for vacation pay, compensatory leave and termination benefits which are recorded on a cash basis.

(b) Capital purchases

Acquisitions of capital assets are recorded as operating expenditures in the year of purchase.

(c) Services provided without charge by other Government departments and agencies

Estimates of amounts for services provided without charge by other Government departments and agencies are included in operating expenditures.

(d) Refunds of previous years' expenditures and other

Refunds of previous years' expenditures and other are recorded as revenue when received and are not deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(e) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Council's contributions are charged to expenditures on a cash basis.

The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

3. Parliamentary appropriations

The net cost of operations is provided by parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Appropriations are as follows:

	2001	2000
	(in thousands of dollars)	
Industry Canada		
Grants and fellowships		
Main Estimates—Vote 100	112,042	97,956
Add:		
Supplementary Estimates (A)	24,649	15,125
Supplementary Estimates (B)		1,915
Less:		
Grants and fellowships lapse	7,408	
Grants and fellowships expenditures	129,283	114,996
Operating expenditures		
Main Estimates—Vote 95	8,542	7,765
Add:		
Supplementary Estimates (A)	1,034	1,486
Supplementary Estimates (B)		160
Treasury Board of Canada Secretariat—Salary increment, FIS implementation, recoverables, warrants	4,285	549
Less:		
Operating lapse	1,323	290
Operating expenditures	12,538	9,670
Statutory contributions to employee benefits plans	1,218	1,159
Total use of appropriations	143,039	125,825
Add: services provided without charge by other Government departments and agencies	1,767	1,572
Less: non-tax revenue	232	243
Net cost of operations	144,574	127,154

Social Sciences and Humanities Research Council—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS—*Concluded*

4. Trust funds

(a) Queen's Fellowship Fund

The Queen's Fellowship Fund consists of $250,000 which has been deposited in an interest bearing trust account. The interest received is used for fellowships to graduate students in certain fields of Canadian studies. The operations of the Fund, which are not included in the Statement of Operations, were as follows:

	2001	2000
	(in thousands of dollars)	
Balance, beginning of year	272	261
Interest received	14	11
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council	286	272

(b) Special Trust Fund

This Trust Fund was established for the receipt and disbursement of private donations for the purpose of special projects in the field of social sciences and humanities research activities. The operations of this Special Trust Fund, which are not included in the Statement of Operations, were as follows:

	2001	2000
	(in thousands of dollars)	
Balance, beginning of year	250	240
Donations and interest received	139	40
Fellowships paid		(30)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council	389	250

5. Commitments

Payment of grants and fellowships extending in future years are subject to the provision of funds by Parliament. Future years' awards adjudicated prior to March 31, 2001 are payable as follows:

	(in thousands of dollars)
2002	123,615
2003	76,029
Subsequent years	75,568
	275,212

6. Contingencies

In 2001, the Council was served with a statement of claim arising from Employment Equity. The potential liability of the Council and consequent damages arising from such a liability are estimated by management at $1,920,000. In the opinion of management, the outcome of the claim is not determinable at this time.

SECTION 3

2000-2001

PUBLIC ACCOUNTS OF CANADA

Supplementary Information Required by the *Financial Administration Act*

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Remissions of taxes, fees, penalties and other debts 3.2
Debts, obligations and claims written off or forgiven 3.9
Accountable advances 3.13
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Remissions of taxes, fees, penalties and other debts

Information on remission orders is required by section 24(2) of the *Financial Administration Act* (FAA). In the statement called "Details of remissions of taxes, fees, penalties and other debts", DRA means *Duties Relief Act*.

SUMMARY OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

	Amount*
	$
FINANCIAL ADMINISTRATION ACT (SECTION 23)—	
Canada Customs and Revenue Agency	626,127,055
Citizenship and Immigration	10,725
Justice—	
Department	4,546,528
	630,684,308
CUSTOMS TARIFF (SECTION 76)—	
Canada Customs and Revenue Agency	37,796
CUSTOMS TARIFF (SECTION 115)—	
Canada Customs and Revenue Agency	220,614,848
Total	851,336,952

* For details, see following statement called «Details of remissions of taxes, fees, penalties and other debts».

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

Description of the Order	Amount $
PURSUANT TO SECTION 23 OF THE FAA	
CANADA CUSTOMS AND REVENUE AGENCY	
PC 1945-88/2969, April 25, 1945, Governor General (Excise taxes) Remission Order, provides for the remission of Excise taxes payable by the Governor General on some purchases and importations	2,236
PC 1967-38/393, March 13, 1967, remission of Customs duties, GST and a portion of the sales tax on used white oak whiskey barrels imported into Canada by Canadian distillers for export production purposes effective January 1, 1967	716
PC 1967-489, March 16, 1967, remission of Customs duties and GST on buses, parts and accessories and parts thereof for use in the manufacture of bodies for buses	2,270,058
PC 1970-1913, October 21, 1970, remission of Customs duties and GST on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America	20,058,084
PC 1972-215, February 10, 1972, remission of Customs duties and GST on off-highway vehicles, parts and accessories and parts thereof	4,810
CP1974-1188, March 8, 1950, remission of Customs duties, GST and Excise taxes on goods imported into Canada for use at United States leased bases located in Newfoundland	19,434
PC 1975-3025, December 23, 1975, Domestic Wine Spirits Remission Order, grants a remission of excise duty on spirits used for the treatment of wine in any bonded manufactory	49,123,988
PC 1976-325, February 17, 1976, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof	5,110
PC 1976-958, April 27, 1976, Spirits Destruction Remission Order, provides for a remission of excise duties on spirits lost due to breakage in a warehouse or while in transit	283,905
PC 1976-1026, May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the *Income Tax Act*, in respect of certain royalty provisions for Syncrude	11,693,320
PC 1976-1314, June 1, 1976, remission of GST and Excise taxes on Canadian exposed and processed film and recorded video tape	1,859
PC 1976-1884, July 20, 1976, remission of GST and Excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada	331,661
PC 1976-2984, December 2, 1976, remission of GST and Excise taxes on samples for negligible value	914,165
PC 1978-842, March 23, 1978, remission of Customs duties and sales tax on certain pleasure cruisers	895,804
PC 1978-3762, December 14, 1978, partial remission of Customs duties, GST and Excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services	319,595
PC 1981-579, March 5, 1981, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof of Transit Van Bodies Incorporated	442
PC 1982-1994, June 30, 1982, remission of GST on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad	42,509,074
PC 1982-2635, September 3, 1982, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof of Western Star Trucks Incorporated	7,920,838
PC 1983-1439, May 12, 1983, remission of Customs duties and GST on buses, parts and accessories and parts thereof of A. Girardin Inc.	25,452
PC 1983-2525, August 10, 1983, remission of Customs duties and GST on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond	399,755,595
PC 1984-867, March 15, 1984, remission of GST and Excise tax on goods imported for meetings in Canada of foreign organizations	840,981
PC 1984-1559, May 10, 1984, remission of Customs duties and GST on bus chassis and specified commercial vehicles, parts and accessories and parts thereof of Navistar International Corporation Canada	5,761
PC 1985-277, January 31, 1985, remission of Customs duties and GST on computer carrier media	16
PC 1985-813, March 14, 1985, remission of Customs duties on automobiles of Mercedes-Benz of Canada Incorporated	609,413

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount
	$
PC 1985-1757, May 30, 1985, remission of Customs duties and GST on goods imported for the Canadian Patrol Frigate Project	24,944
PC 1985-2071, June 27, 1985, Visiting Forces and Personnel Alcoholic Beverages Remission Order, provides for a remission of Customs duties, Excise duties, the goods and services tax (GST), the harmonized sales tax (HST), and Excise taxes on alcoholic beverages sold in Canada to visiting forces personnel	140,007
PC 1985-2954, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods imported by mail	70
PC 1985-2955, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods transported into Canada by courier services	397,726
PC 1987-947, May 7, 1987, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof of Equipment Labrie Limited	379
PC 1987-1044, May 21, 1987, remission of GST and Excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization	190,479
PC 1987-1135, June 4, 1987, Domestic Spirits Destroyed Remission Order, grants remission of excise duty on domestic spirits unfit for human consumption	1,365,775
PC 1987-1600, July 30, 1987, remission of Customs duties and GST on buses, parts and accessories and parts thereof of Les Entreprises Michel Corbeil Incorporated	1,162
PC 1988-1203, June 17, 1988, remission of Customs duties and GST on pasta	6
PC 1988-2898, December 30, 1988, remission of Customs duties and GST on vehicles of Toyota and parts thereof	6,635,538
PC 1988-2910, December 30, 1988, remission of Customs duties and GST on vehicles, parts and accessories and parts thereof of CAMI Automotive Inc	48,936,103
PC 1988-2918, December 30, 1988, remission of Customs duties and GST on buses, parts and accessories and parts thereof of NovaBus Corporation	1,001,626
PC 1988-2920, December 30, 1988, remission of Customs duties and GST on automobiles, parts and accessories and parts thereof of Intermeccanica International Inc.	51
PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988	709
PC 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United State Government projects	103,408
PC 1990-2849, December 21, 1990, remission of Customs duties and the goods and services tax on passover foods and products of a class not available in Canada	48,698
PC 1991-264, February 14, 1991, amended the Indian Remission Order, made by Order in Council PC 1985-2446 of August 7, 1985 extending the application of the Remission Order to the 1988, 1989 and 1990 taxation years	22,243
PC 1992-1052, May 14, 1992, Indians and Bands on Certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST paid or payable by Indians or bands or designated certain Indian settlements that are not yet designated as reserves	2,930,951
PC 1992-2397, November 19, 1992, remission of Customs duties under the Customs Tariff and a portion of the sales tax under the *ExciseTax Act* on machinery and equipment imported into Canada for use in servicing foreign aircraft	45,574
PC 1992-2399, November 19, 1992, Visiting Forces (Part IX of the *Excise Tax Act*) Remission Order, grants a remission of the GST/HST paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces	9,178,774
PC 1992-2415, November 26, 1992, remission of Customs duties and GST on defence supplies	100,255
PC 1992-2496, December 3, 1992, Cameco Corporation Remission Order, grants a remission of the GST paid or payable in respect of supplies of uranium concentrates by Cameco Corporation to non-resident purchasers who are not registered under Part IX of the *Excise Tax Act*, for use or consumption in Canada solely in the production of goods for export	2,159,001

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount
	$
PC 1994-568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, the remission of Customs duties, excise duties, and certain taxes imposed under the *Excise Tax Act*. This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada	147,360
PC 1994-585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band	2,470,061
PC 1994-799, May 12, 1994, amended the Indian Income Tax Remission Order, made by Order in Council PC 1993-523 of March 16, 1993, extending the application of section 3 of the Remission Order to the 1994 taxation year with regard to amounts payable to a taxpayer by an employer residing on a reserve or Indian settlement in respect of an office or employment, where the office or employment was held continuously since before 1994	13,700
PC 1994-800, May 12, 1994, Indians and the Webequie Band on the Webequie Indian Settlement Remission Order, extends the benefits of relief from income tax and the GST to Indians present at the Webequie Indian Settlement, from January 1, 1992, as though this settlement were a reserve	549,501
PC 1994-801, May 12, 1994, Indians and the War Lake First Nation Band on the Ilford Indian Settlement Remission Order, extends the benefits of relief from income tax and the GST to Indians present at the Ilford Indian Settlement, from January 1, 1992, as though this settlement were a reserve	93,638
PC 1997-610, April 15, 1997, remission order providing tax relief to the ex-Singer employees who received a lump-sum payment as part of a court settlement which maintained their rights to the excess assets of the pension plan that they contributed to until it was terminated in 1986	36,649
PC 1997-1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order (1997), grants a remission of certain income taxes and the GST paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's River (Manitoba)	917,532
PC 1997-1829, December 9, 1997, Order amending the Treaty Land Entitlement (Saskatchewan) Remission Order, adds the Crowessess and Carry the Kettle First Nations to the schedule of PC 1994-585, Treaty Land Entitlement (Saskatchewan) Remission Order	(1)
PC 1997-2037, December 29, 1997, remission of GST and taxes under Division III for Part IX and any other Part of the *Excise Tax Act* on goods donated by a non-resident to religious, charitable or educational institutions in Canada	686
PC 1998-396, March 19, 1998, amended the Income earned in Quebec Income Tax Remission Order, 1988, made by Orders in Council PC 1989-1204 of June 22, 1989, and PC 1994-567 of April 14, 1994, extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation's years	209,054
PC 1988-2092, November 26, 1998, remission of income tax and all relevant interest and penalties, payable by certain taxpayers for the 1991 to the 1997 taxation years	1,304
PC 1999-326, March 4, 1999, Coin-Operated Devices Remission Order, grants a remission of GST on goods dispensed from, or services designed to rendered through, the operation of a mechanical coin-operated device accept only a single coin of 25 cents or less, for periods before April 24, 1996	1,507,118
PC 2000-549, April 13, Darryl MacDonald Remission Order, remits the provincial portion of the HST on service fees	6,640
PC 2000-628, May 4, 2000, Certified Institutions Remission Order, remits the GST paid or payable, the special GST credit and related penalties and interest to certain certified institutions during the period January 1, 1991 to December 31, 1995	545,621
PC 2000-689, May 11, 2000, Mychelle Houde Remission Order, remits an amount in respect of a GST New Housing Rebate	4,143

Description of the Order	Amount
	$
PC 2000-690, May 11, 2000, Shannon Kurbis Remission Order, remits an amount in respect of the GST New Housing Rebate	6,084
PC 2000-1111 dated July 27, 2000, remission of income tax and all relevant interests and penalties, payable by the Owners Strata Plan for the 1987 to 1993 taxation years	10,044
PC 2000-1112, July 27, 2000, Indian Settlements Remission Order (2000), grants a remission of certain income taxes and GST paid or payable by Indians or Indian bands on the settlements of Alexander, Fox Creek, Fort Assiniboine, Loon River, and Loon Prairie in Alberta	1,429,467
PC 2000-1113, July 27, 2000, Office of the Interim Commissioner of Nunavut Remission Order, remits any tax paid or payable by the Office during the period November 26, 1996 to March 31, 1999	1,497,762
PC 2000-1116, July 27, 2000, Jason Macintosh Remission Order, remits an amount in respect of the provincial portion of the HST, a rebate of which he became disentitled due to misinformation on the part of provincial officials	1,620
PC 2000-1336, August 22, 2000, Lucius Daniel Bulkley Remission Order, remits an amount in respect or a GST Visitors' Rebate	4,659
PC 2000-1767, December 13, 2000, Treaty Land Entitlement (Manitoba) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Manitoba that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band	5,738,568
PC 2000-1768, December 13, 2000, Derco Aerospace, Inc. Remission Order, remits the GST paid by the company in respect of the temporary importation of a propeller assembly for emergency repairs to a South African Air Force aircraft	24,350
PC 2001-16, January 9, 2001, Island Orthotics Ltd. Remission Order, remits an amount in respect of GST input tax credits to which the company became disentitled due to misinformation	7,485
PC 2001-17, January 9, 2001, Diane Moroz Remission Order, remits an amount in respect of a GST New Housing Rebate	4,863
PC 2001-18 dated January 9, 2001, remission of income tax and all relevant interests and penalties, payable by Kelvin Palm for the 1999 taxation year	4,075
PC 2001-19 dated January 9, 2001, remission of Income tax payable by Chantal Compartino for the 1996 taxation year	693
PC 2001-46, March 22, 2001, Bruce Gascoigne and Helen Gascoigne Remission Order, remits an amount in respect of a GST New Housing Rebate	3,137
PC 2001-141, January 30, 2001, Christians' Gospel Society Remission Order, remits an amount in respect of a Public Service Body Rebate	4,103
PC 2001-142, January 30, 2001, Henryk Berezowski Remission Order, remits an amount in respect of a GST New Housing Rebate	8,239
PC 2001-143, January 30, 2001, Sayda Fournier Remission Order, remits an amount in respect of a GST New Housing Rebate	3,103
Total	626,127,055

CITIZENSHIP AND IMMIGRATION

Description of the Order	Amount
PC 2000-1340, August 23, 2000, granted remission of the fee of $975, paid or payable under the *Immigration Act Fees Regulations*, for the conferral of a right of landing on an immigrant on condition that the immigrant a) is a person described in any of paragraphs 19 (4) (a) to (g) of the schedule to those Regulations, as those paragraphs read on March 1, 2000; and b) was granted landing after 4:00 p.m. E.S.T. on February 28, 2000 and before March 1, 2000	10,725

JUSTICE

Department

Description of the Order	Amount
PC 1994-269, February 16, 1994, amended Family Support Orders and Agreements Garnishments Regulations, made by Council PC 1988-473 of March 17, 1988 to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debtor at that time, is hereby remitted	4,546,528

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount
	$
PURSUANT TO SECTION 76 OF THE CUSTOMS TARIFF	
CANADA CUSTOMS AND REVENUE AGENCY	
Remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada:	
DRA 1995-2, February 9, 1995	37,796
Total	37,796
PURSUANT TO SECTION 115 OF THE CUSTOMS TARIFF	
CANADA CUSTOMS AND REVENUE AGENCY	
PC 1988-1242, June 23, 1988, remission of Customs duties and GST on tailored collar shirts imported by eligible shirt manufacturers during the period January 1, 1989 to December 31, 1997	2,331,856
PC 1988-1243, June 23, 1988, remission of Customs duties and GST on specified shirting fabric imported by eligible shirting fabric producers, converting mills and shirt manufacturers during the period January 1, 1989 to December 31, 1997	46,051
PC 1988-1244, June 23, 1988, remission of Customs duties and GST on blouses and shirts imported by eligible blouse and shirt manufacturers and coordinated apparel manufacturers during the period January 1, 1989 to December 31, 1997	143,465
PC 1988-1246, June 23, 1988, remission of Customs duties on outerwear apparel and fabrics imported by eligible outerwear apparel manufacturers and fabric producers during the period January 1, 1989 to December 31, 1997	1,416,737
PC 1994-2103, December 14, 1994, remission of Customs duties and GST on manufactured tobacco imported into Canada for further manufacture	11,489,020
PC 1995-132, January 31, 1995, remission of GST on certain goods imported into Canada by scientific or exploratory expeditions	54,536
PC 1995-219, February 14, 1995, remission of Customs duties on certain potatoes imported for use in the manufacture of potato chips	10,137
PC 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers	461,575
PC 1996-1089, July 10, 1996, remission of Customs duties and GST on certain knitting yarns	2,708
PC 1997-780, May 20, 1997, remission of anti-dumping duties on certain prime-quality corrosion-resistant steel sheet for use in the manufacture of motor vehicle parts	6,648,497
PC 1997-830, June 17, 1997, remission of Customs duties and GST to a manufacturer on tailored collar shirts imported during the period July 1, 1997 to December 31, 2004	14,779,149
PC 1997-952, July 4, 1997, remission of Customs duties and GST under section 20 of the Customs Tariff on distilled spirits entitled to the benefit of the United States Tariff, the Mexico Tariff or the Chile Tariff and imported into Canada by distillers for the purpose of bottling in bond	59,392,654
PC 1997-1668, November 20, 1997, remission of Customs duties and GST on textile products imported into Canada by Les Collections Shan Inc.	124,579
PC 1997-2001, December 29, 1997, remission of a portion of the Customs duties, GST and Exise taxes on certain goods originating in Commonwealth developing countries	118,606
PC 1997-2055, December 29, 1997, remission of Customs duties and GST on yarn-dyed or greige shirting fabrics to a tailored collar manufacturer during the period January 1, 1998 to December 31, 2004	1,268,281
PC 1997-2056, December 29, 1997, remission of Customs duties and GST on outerwear apparel to an outerwear apparel manufacturer during the period January 1, 1998 to December 31, 2004	3,071,519
PC 1997-2057, December 29, 1997, remission of Customs duties and GST on blouses, shirts or co-ordinated apparel to a women's blouse, shirt or co-ordinated apparel manufacturer during the period January 1, 1998 to December 31, 2004	19,208,271
PC 1998-1118, June 18, 1998, remission of Customs duties and GST to Alpine Joe Sportswear on specified fabrics imported during the period beginning of January 1, 1997 and ending on December 31, 2002	8,965
PC 1998-1456, August 26, 1998, remission of Customs duties on apparel, fabric and made-up goods and spun yarn from Mexico or the United States	1,183,711
PC 1999-1103, June 17, 1999, remission of Customs duties, Excise taxes and GST on goods imported temporarily into Canada by a games family member	1,565
PC 2000-687, May 11, 2000, remission of Customs duties on the hull and lower turret of the floating production, storage and offloading vessel «Terra Nova FPSO» imported into Canada for the Terra Nova offshore oil project	98,737,780

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Concluded*

Description of the Order	Amount	Description of the Order	Amount
	$		$
PC 2000-797, June 1, 2000, remission of Customs duties on non-alloy steel stranded wire imported into to Canada during the period commencing on July 10, 1996 and ending of June 16, 1999 for use in the manufacture of tires	115,186		
Total	220,614,848		

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[1] Amount included in figure for PC 1994-585.

Debts, obligations and claims written off or forgiven

The types of approval/authority for the write-off or forgiveness (including waivers and remissions) of debts, obligations and claims are as follows:

(i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i)*(a)*, *(b)* and *(c)*—

(a) Section 25(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-off, from memorandum departmental accounts receivable, of any debt, obligation or claim other than accountable advances or overpayments of salaries, wages, or employment related allowances.

(b) Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (i.e. NSF cheques) imposed under Section 155.1 of the FAA.

(c) Other Acts of Parliament (e.g. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.

(ii) Treasury Board approval— Section 25(1) of the FAA allows a Minister, with specific Treasury Board approval, to write-off from memorandum departmental accounts receivable any debt, obligation or claim arising from accountable advances or overpayments of salaries, wages or employment-related allowances.

(iii) Governor in Council and Parliamentary authority—

(a) Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.

(b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Assets and Liabilities is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an *Appropriation Act*.

(c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Assets and Liabilities is to be written off, the amount to be written off must be authorized by Parliament as a budgetary expenditure in an *Appropriation Act* or some other Act.

The following codes are used:

Code		
A	Memorandum accounts receivable	Write-off
B	Memorandum accounts receivable	Forgiveness
C	Memorandum accounts receivable	Remission (section 23 of the FAA)
D	Memorandum accounts receivable	Waivers
E	Asset accounts	Write-off
F	Asset accounts	Forgiveness

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
FINANCIAL ADMINISTRATION ACT—										
AGRICULTURE AND AGRI-FOOD										
Department	A	619	8,623,126						619	8,623,126
Canadian Grain Commission—										
Canadian Grain Commission Revolving Fund	A	35	557						35	557
Canadian Food Inspection Agency	A	807	335,804						807	335,804
CANADA CUSTOMS AND REVENUE AGENCY	A/D	2,166,398	1,156,721,466						2,166,398	1,156,721,466
CANADIAN HERITAGE										
Canadian Radio-television and Telecommunications Commission	A	9	165,658						9	165,658
National Film Board	A	167	240,316						167	240,316
Parks Canada Agency	D	2	2,257						2	2,257
Townsites Revolving Fund	D	1	2,424						1	2,424
CITIZENSHIP AND IMMIGRATION										
Department	A/C/D	363	687,751			*	11	10,725	374	698,476
Transportation and assistance loans	E					2b	3,189	684,477	3,189	684,477
ENVIRONMENT										
Department	A/D	310	38,913						310	38,913
FISHERIES AND OCEANS	A/D	967	43,284,149						967	43,284,149
FOREIGN AFFAIRS AND INTERNATIONAL TRADE										
Department	A/D	26	354,142						26	354,142
HEALTH										
Department	A	40	11,775						40	11,775
HUMAN RESOURCES DEVELOPMENT										
Department	A	33,812	345,839,295						33,812	345,839,295
Canadian Centre for Occupational Health and Safety	A	13	4,690						13	4,690
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT										
Department	A/D	8	26,061,451						8	26,061,451
INDUSTRY										
Department	A	202	18,686,813						202	18,686,813
Atlantic Canada Opportunities Agency	A	163	40,095,761						163	40,095,761
Loans to assist industry in the Cape Breton Development area	E					21a	5	3,442,816	5	3,442,816
Economic Development Agency of Canada for the Regions of Quebec	A	39	5,412,304						39	5,412,304
National Research Council of Canada	A	432	192,174						432	192,174
Natural Sciences and Engineering Research Council	A	1	2,091						1	2,091
Western Economic Diversification	A	117	36,116,904						117	36,116,904
JUSTICE										
Department	C					*	40,107	4,526,528	40,107	4,526,528
Federal Court of Canada	A	44	29,531						44	29,531

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Continued*

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
NATIONAL DEFENCE	A	144	130,396						144	130,396
NATURAL RESOURCES										
Department	A/D	467	6,610						467	6,610
Geomatics Canada Revolving Fund	A/D	125	3,417						125	3,417
PRIVY COUNCIL										
Canadian Transportation Accident Investigation and Safety Board	A	1	93						1	93
PUBLIC WORKS AND GOVERNMENT SERVICES										
Department	A	13,000	651,006						13,000	651,006
SOLICITOR GENERAL										
Canadian Security Intelligence Service	D	7	12						7	12
Correctional Service	A	96	3,037						96	3,037
Royal Canadian Mounted Police	A	15	4,890						15	4,890
TRANSPORT										
Department	A	393	214,191						393	214,191
VETERANS AFFAIRS	A	390	736,618						390	736,618
		2,219,213	*1,684,659,622*				*43,312*	*8,664,546*	*2,262,525*	*1,693,324,168*
BANKRUPTCY AND INSOLVENCY ACT—										
CANADA CUSTOMS AND REVENUE AGENCY	A	31,495	251,738,566						31,495	251,738,566
TRANSPORT	A	20	115,710						20	115,710
		31,515	*251,854,276*						*31,515*	*251,854,276*
CANADA GRAINS ACT—										
AGRICULTURE AND AGRI-FOOD										
Canadian Grain Commission—Canadian Grain Commission Revolving Fund	D	1	12,851						1	12,851
CUSTOMS ACT—										
CANADA CUSTOMS AND REVENUE AGENCY[2]	B	1,317	1,650,600						1,317	1,650,600
EMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES DEVELOPMENT										
Department	A	40,388	48,425,820						40,388	48,425,820
EXCISE TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY[2]	B	7,686	15,251,299						7,686	15,251,299
INCOME TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY[2]	B	27,037	53,119,228						27,037	53,119,228

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Concluded*

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
	Code(1)	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
OLD AGE SECURITY ACT—										
HUMAN RESOURCES DEVELOPMENT										
Department	B	1,185	2,762,614						1,185	2,762,614
PENSION ACT—										
VETERANS AFFAIRS	B	189	1,590,038						189	1,590,038
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS	B	958	532,237						958	532,237
OTHER—										
SOLICITOR GENERAL										
Correctional Service—										
Parolee loans(3)	E	1	10,164						1	10,164
		2,329,490	2,059,868,749				43,312	8,664,546	2,372,802	2,068,533,295
SUMMARY—										
Write-offs	A/E	383,822	1,816,092,705				3,194	4,127,293	387,016	1,820,219,998
Remissions (section 23 of the FAA)	C						40,118	4,537,253	40,118	4,537,253
Forgiveness	B/F	38,372	74,906,016						38,372	74,906,016
Waivers	D	1,907,296	168,870,028						1,907,296	168,870,028
		2,329,490	2,059,868,749				43,312	8,664,546	2,372,802	2,068,533,295

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* Order in Council remissions of other debts as defined in section 23(1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 3.3 of this section.

(1) See introduction above.

(2) Forgiveness related to the Fairness Package that emanates from the identified statutes.

(3) Vote L103b, *Appropriation Act No. 1, 1969*, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

Accountable advances

Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

ACCOUNTABLE ADVANCES

Department and agency	Advances outstanding as at March 31, 2001		Advances settled in April 2001		Advances outstanding as at April 30, 2001	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
AGRICULTURE AND AGRI-FOOD						
Department	107	53,555	107	53,555		
Canadian Food Inspection Agency	598	128,310	78	32,196	520	96,114
Canadian Grain Commission	17	9,190			17	9,190
	722	*191,055*	*185*	*85,751*	*537*	*105,304*
CANADA CUSTOMS AND REVENUE AGENCY	*1,787*	*2,037,991*	*1,710*	*1,949,764*	*77*	*88,227*
CANADIAN HERITAGE						
Department	122	112,031	39	41,636	83	70,395
Canadian Radio-television and Telecommunications Commission	2	1,000			2	1,000
National Archives of Canada	69	58,766	41	51,866	28	6,900
National Film Board	146	56,877	33	15,683	113	41,194
National Library	27	24,598	20	21,583	7	3,015
Parks Canada Agency	233	152,975	28	10,019	205	142,956
Public Service Commission	53	51,662	53	51,662		
Status of Women—Office of the Co-ordinator	35	56,069	14	13,416	21	42,653
	687	*513,978*	*228*	*205,865*	*459*	*308,113*
CITIZENSHIP AND IMMIGRATION						
Department	389	963,797	286	795,235	103	168,562
Immigration and Refugee Board of Canada	30	15,850	28	14,650	2	1,200
	419	*979,647*	*314*	*809,885*	*105*	*169,762*
ENVIRONMENT						
Department	242	211,146	149	148,676	93	62,470
Canadian Environmental Assessment Agency	2	1,500	2	1,500		
	244	*212,646*	*151*	*150,176*	*93*	*62,470*
FINANCE						
Department	46	72,845	35	52,259	11	20,586
Auditor General	135	152,434	135	152,434		
Canadian International Trade Tribunal	1	300	1	300		
Office of the Superintendent of Financial Institutions	3	18,186	2	11,886	1	6,300
	185	*243,765*	*173*	*216,879*	*12*	*26,886*
FISHERIES AND OCEANS	*366*	*432,786*	*352*	*417,280*	*14*	*15,506*
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	568	1,410,178	4	4,800	564	1,405,378
Canadian International Development Agency	303	646,049	217	485,747	86	160,302
International Joint Commission	3	4,300	3	4,300		
Northern Pipeline Agency	1	98	1	98		
	875	*2,060,625*	*225*	*494,945*	*650*	*1,565,680*
GOVERNOR GENERAL	*8*	*7,960*	*8*	*7,960*		
HEALTH						
Department	133	293,464	37	108,600	96	184,864
Canadian Institutes of Health Research(1)	17	82,205	17	82,205		
Patented Medicine Prices Review Board	1	500	1	500		
	151	*376,169*	*55*	*191,305*	*96*	*184,864*

ACCOUNTABLE ADVANCES — *Continued*

Department and agency	Advances outstanding as at March 31, 2001		Advances settled in April 2001		Advances outstanding as at April 30, 2001	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
HUMAN RESOURCES DEVELOPMENT						
Department	1,206	852,828	953	732,644	253	120,184
Canada Industrial Relations Board	4	2,144			4	2,144
Canadian Artists and Producers Professional Relations Tribunal	1	800	1	800		
	1,211	*855,772*	*954*	*733,444*	*257*	*122,328*
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	*293*	*260,708*	*196*	*137,127*	*97*	*123,581*
INDUSTRY						
Department	361	294,474	332	267,831	29	26,643
Atlantic Canada Opportunities Agency	12	6,877	11	6,656	1	221
Canadian Space Agency	128	216,075	52	47,040	76	169,035
Economic Development Agency of Canada for the Regions of Quebec	56	23,774	56	23,774		
National Research Council of Canada	14	29,112	14	29,112		
Natural Sciences and Engineering Research Council	1	5,000			1	5,000
Social Sciences and Humanities Research Council	3	3,600			3	3,600
Statistics Canada	331	274,692	318	265,953	13	8,739
Western Economic Diversification	22	9,280	22	9,280		
	928	*862,884*	*805*	*649,646*	*123*	*213,238*
JUSTICE						
Department	166	1,182,895	118	1,158,215	48	24,680
Canadian Human Rights Commission	9	3,225	9	3,225		
Commissioner for Federal Judicial Affairs	38	957,472	21	664,225	17	293,247
Federal Court of Canada	56	21,881	55	21,851	1	30
Law Commission of Canada	1	1,000	1	1,000		
Offices of the Information and Privacy Commissioners of Canada	4	1,000	4	1,000		
Tax Court of Canada	9	950	9	950		
	283	*2,168,423*	*217*	*1,850,466*	*66*	*317,957*
NATIONAL DEFENCE	*12,877*	*24,002,092*	*4,825*	*6,913,202*	*8,052*	*17,088,890*
NATURAL RESOURCES						
Department	303	376,998	274	360,488	29	16,510
Canadian Nuclear Safety Commission[2]	12	8,483	12	8,483		
National Energy Board	9	9,254	6	7,878	3	1,376
	324	*394,735*	*292*	*376,849*	*32*	*17,886*
PARLIAMENT						
House of Commons	23	28,119	23	28,119		
Library of Parliament	11	4,695			11	4,695
The Senate	15	60,530	15	60,530		
	49	*93,344*	*38*	*88,649*	*11*	*4,695*
PRIVY COUNCIL						
Department	106	120,927	106	120,927		
Canadian Centre for Management Development	3	2,435	3	2,435		
Canadian Intergovernmental Conference Secretariat	4	1,250	4	1,250		
Canadian Transportation Accident Investigation and Safety Board	16	8,050			16	8,050
Chief Electoral Officer	17	67,096	17	67,096		
Commissioner of Official Languages	11	2,325			11	2,325
Millenium Bureau of Canada	1	500	1	500		
Public Service Staff Relations Board	1	500			1	500
	159	*203,083*	*131*	*192,208*	*28*	*10,875*

ACCOUNTABLE ADVANCES — *Concluded*

Department and agency	Advances outstanding as at March 31, 2001		Advances settled in April 2001		Advances outstanding as at April 30, 2001	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department	645	1,067,258	586	896,613	59	170,645
Canada Information Office	25	24,950	22	21,950	3	3,000
	670	*1,092,208*	*608*	*918,563*	*62*	*173,645*
SOLICITOR GENERAL						
Department	36	11,600	36	11,600		
Canadian Security Intelligence Service	1	1,200,000	1	1,200,000		
Correctional Service	485	484,757	466	472,752	19	12,005
National Parole Board	13	6,392	12	5,642	1	750
Royal Canadian Mounted Police	2,005	8,159,393	2,005	8,159,393		
	2,540	*9,862,142*	*2,520*	*9,849,387*	*20*	*12,755*
TRANSPORT						
Department	292	283,567	168	167,407	124	116,160
Canadian Transportation Agency	14	17,645	14	17,645		
	306	*301,212*	*182*	*185,052*	*124*	*116,160*
TREASURY BOARD	*29*	*20,010*	*23*	*14,820*	*6*	*5,190*
VETERANS AFFAIRS	*89*	*63,168*	*78*	*54,696*	*11*	*8,472*
Total	25,202	47,236,403	14,270	26,493,919	10,932	20,742,484

(1) Previously Medical Research Council.
(2) Previously Atomic Energy Control Board.

Losses of public money and property

Information on losses of public money and property is required by section 79 of the *Financial Administration Act.*

LOSSES OF REVENUES DUE TO FRAUD OR WILLFUL MISREPRESENTATION — DISCOVERED OR DETECTED IN 2000-2001

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
CANADA CUSTOMS AND REVENUE AGENCY					
Issuance of fraudulent tax refunds by employees	6	518,904	58,553	24,413	435,938

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2000-2001

Brief description of loss	Charged to 2000-2001 Vote	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
AGRICULTURE AND AGRI-FOOD					
Department					
Theft of petty cash at Moncton, HRB Office	1	46		46	
Theft of receipts (MISB-BC)	1	1,345	815	530	
Canadian Food Inspection Agency					
Deposits never recognized by PWGSC	25	1,238		1,238	
CANADA CUSTOMS AND REVENUE AGENCY					
Theft of receipts	2	9,061	1,659	7,402	
Net cashier shortages (shortages of $13,776, overages of $11,361)	1	2,415		2,415	
Theft by cashier	1	165	165		
Loss of change float	1	75		75	
CANADIAN HERITAGE					
Parks Canada Agency					
Theft of cash due to break-in	1	250		250	
Break-in at Fort Walsh	1	10,000		10,000	
Theft of CIBC deposit bag from safe at the Lake Louise Visitor Reception Center	1	5,870		5,870	
Break-in and theft at Kootenay Stores	1	1,180		1,180	
Theft of receipts	1	606		606	
CITIZENSHIP AND IMMIGRATION					
Department					
Cashier shortages	1	55		55	
Loss of petty cash	1	46		46	
Loss of revenue, Atlantic Region	1	199		199	
Loss of revenue, Quebec Region	1	1,765		1,765	
Loss of revenue, Ontario Region	1	10,063		8,023	2,040
Loss of revenue, Prairies Region	1	116		116	
Loss of revenue, British Columbia Region	1	1,171		1,171	
Loss of revenue, International Region	1	585		585	
ENVIRONMENT					
Department					
Theft of petty cash	1	250		250	
Fraudulent use of credit cards	1	6,859	2,654	4,205	
Misappropriation of receipts by a term employee	1	8,780	5,274		3,506
FINANCE					
Department					
Theft of a taxi chits booklet		100		100	
FISHERIES AND OCEANS					
Fraudulent use of credit card	1	21,899		21,899	
Loss of petty cash on the Kenora CCG Base	1	183		183	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department					
Theft of mission funds (3 cases)		935,794		85,794	850,000

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Continued*

Brief description of loss	Charged to 2000-2001 Vote	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
HUMAN RESOURCES DEVELOPMENT					
Department					
Fraudulent claims for benefits:					
Old Age Security	(S)	985,419	20,430		964,989
Canada Pension Plan	(S)	1,426,831	10,000		1,416,831
Employment Insurance Benefits	(S)	120,790,146	33,710,061	4,278,609	82,801,476
Unexplained losses of petty cash:					
Theft of petty cash at Oshawa HRCC, Ont (2 cases)	1	632		632	
Theft of petty cash at Dufferin HRCC, Ont	1	110		110	
Theft of petty cash at Sarnia HRCC, Ont	1	20		20	
Theft of petty cash at Thunder Bay HRCC, Ont	1	131		131	
Loss of petty cash, BC	1	110	80	30	
Others:					
Loss of travel claims refunds (cash) from Sydney Corporate Services, NS	1	146		146	
Loss of receipts at HRCC North of Montreal, Que	1	425		425	
Loss of receipts at HRCC Abitibi-Temiscamingue, Que	1	40		40	
Loss of receipts at Regional Operations Centre, Que	1	350		350	
Loss/Error of receipt at HRCC Melfort, Sask	1	100		100	
Reconciliation discrepancies of loan payments accepted from the public on behalf of Citizenship and Immigration Canada, Alta	1	428		428	
Net cashier shortages, Alta	1	20		20	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Rental vehicle damaged on business travel, NWT		2,060		2,060	
Distorted or falsified grants and contributions requests related to social services program, Quebec	15	5,000,000			5,000,000
Distorted or falsified grants and contributions requests related to social assistance program, Quebec	15	44,000			44,000
Fraudulent use of telephone, Saskatchewan		1,015	1,015		
Shortfall experienced in the 2000/2001 treaty payment year, Manitoba		105		105	
INDUSTRY					
Department					
Theft of petty cash (3 cases)		125		125	
Theft of credit cards (3 cases)		3,000		3,000	
Atlantic Canada Opportunities Agency					
Loss of petty cash	20	25		25	
Economic Development Agency of Canada for the Regions of Quebec					
False or fraudulent claims for grants and contributions		2,422,077	835,923	270,980	1,315,174
National Research Council of Canada					
Petty cash shortages (2 cases)	70	60		60	
Natural Sciences and Engineering Research Council					
Unauthorised use of Master Card acquisition card		426		426	
Social Sciences and Humanities Research Council					
Unauthorised use of Master Card acquisition card		5,496	5,496		
JUSTICE					
Federal Court of Canada					
Counterfeit money		50		50	
Supreme Court of Canada					
Theft of money from change machine	45	257		257	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Continued*

Brief description of loss	Charged to 2000-2001 Vote	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
NATIONAL DEFENCE					
Misappropriation of funds from a standing advance, CTCHQ Gagetown		1,098			1,098
Misappropriation of funds from a standing advance, CFSU (Ottawa)		1,103	1,103		
Misappropriation of funds from a standing advance, Formation Halifax		623	623		
Misappropriation of funds from a Military Police local budget, CFSU (Ottawa)		62,334			62,334
Missing funds from the cashier deposit, CFB Shilo		400			400
Submission of fraudulent claims for mileage, CFSU (Ottawa)		3,393	3,393		
Discrepency in accountable advance, CFB Borden		962			962
Discrepency in money held by cashier, HMCS Presever		2,003			2,003
Misappropriation of funds from a standing advance, 4 Wing Cold Lake		1,361			1,361
Theft of revenue from meal sales, CFB Borden (2 cases)		81	41		40
Discrepency in a standing advance, 17 Wing Winnipeg		394			394
Discrepency in money held by cashier, TC Wainwright		200			200
Discrepency in money held by cashier, NSE Velika Kladusa	1	1,110		1,110	
Discrepency in money held by cashier, CCUNDOF Ziouani		37			37
Discrepency in money held by cashier, CFSU Ottawa		100			100
Discrepency in a standing advance, CTCHQ Gagetown		6,100			6,100
Discrepency in money held by cashier, CFSU (E) Ramstein		884			884
Discrepency in money held by cashier, USS Valcartier		435			435
Adjustments to reconcile FMAS with Cashier Automated System		8,211		8,211	
Cashier shortages. The cause could not be determined (possible human error or lost vouchers)	1	1,320			1,320
PRIVY COUNCIL					
Department					
Fraudulent use of credit card (10 cases)	25	4,406	4,406		
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Theft of petty cash (2 cases)	(S)	1,700		1,700	
Theft of petty cash (3 cases)		1,143		1,143	
Theft of seized assets		4,425		4,425	
Theft from the operating vote		8,210		8,210	
Theft of cash registers (3 cases)		600		600	
Theft of cash for temporary vehicles licences		640		640	
Receiver General—Cheque Redemption Control Directorate					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—					
Forged endorsements (8,942 cases)		6,180,025	6,152,474	27,551	
Irregular endorsements (250 cases)		604,067	599,631	4,436	
Not endorsed (1,510 cases)		603,521	524,660	78,861	
Misdirected direct deposits		723,522	559,589	163,933	
Others		1,987,254	415,606	1,571,648	
Ministerial Bank Accounts—					
Others (3 cases)		278	278		
Foreign Accounts—					
Forged endorsements (4 cases in U.S. dollars)		8,972	8,972		

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Concluded*

Brief description of loss	Charged to 2000-2001 Vote	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
SOLICITOR GENERAL					
Correctional Service					
Lost checks (2 cases)		178		25	153
Loss of receipts (3 cases)		217		217	
Money sent to wrong inmate on release		1,290		1,290	
Petty cash loss		20		20	
Fraudulent reports		1,929	708	520	701
National Parole Board					
Loss of petty cash funds	25	29		29	
Loss of money order	25	9		9	
Royal Canadian Mounted Police					
Loss of money (2 cases)		340		340	
TRANSPORT					
Department					
Theft of petty cash box	1	316		316	
VETERANS AFFAIRS					
Theft of petty cash		220			220
Counterfeit funds in petty cash		10		10	
Theft of cash		250	250		
		141,929,440	42,865,306	6,587,376	92,476,758

(S)Statutory authority.

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2000-2001

Brief description of loss	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
AGRICULTURE AND AGRI-FOOD				
Department				
Theft of software in a research centre	900		900	
Theft of a scale in a research centre	3,000		3,000	
Theft of microcomputers (58 cases)	54,551		54,551	
Theft of a laptop computer	4,365		4,365	
Theft of technical equipment (5 cases)	5,580		5,580	
Theft of VCR (2 cases)	600		600	
Theft of printer	520		520	
Damage to a government vehicle (2 cases)	12,896	12,896		
Theft of microwaves (3 cases)	540		540	
Theft of a cell phone	375		375	
Theft of a PalmPilot	500		500	
Theft of telephones (3 cases)	600		600	
Theft of CPU & Ram	512		512	
Canadian Food Inspection Agency				
Theft of microcomputers	55,481		55,481	
Theft of a Government vehicle	19,093		19,093	
CANADA CUSTOMS AND REVENUE AGENCY				
Theft of laptop computers (25 cases)	82,261		82,261	
Theft of desktop computers and other informatic equipment (5 cases)	8,325		8,325	
Misrepresentation by employee in the acquisition of computer equipment	23,738			23,738
Theft of cellular phones (2 cases)	110		110	
Theft of electronic equipment	25,000		25,000	
CANADIAN HERITAGE				
Department				
Theft of VCR	175		175	
National Archives of Canada				
Theft of microcomputers	29,550		29,550	
Theft of office equipment	565		565	
Theft of cellular phone	200		200	
National Film Board				
Theft of a video VHS (2 cases)	400		400	
Theft of a ampli	4,000		4,000	
Theft of a laptop (2 cases)	6,362		6,362	
National Library				
Theft of microcomputers	5,000		5,000	
Theft of electric typewriter	250		250	
Parks Canada Agency				
Theft of snowshoes	100		100	
Vandalism to buildings (42 cases)	17,060		300	16,760
Barricade at Lake Brock removed	100		100	
Broken road sign (4 cases)	906		325	581
Missing grates on bridge (3 cases)	525		300	225
Damage to radio and charger kiosk	1,850		1,850	
Missing flashing lights on East Gate	25		25	
Damage to Government vehicle (3 cases)	9,565		500	9,065
Two legs missing from the practice goals	125		125	
Lawn damaged by a vehicle	200		200	
Chain saw removed from Golf Course	700		700	
Theft of a lawnmower from Ft. Amherst	650		650	
Theft of camera	1,400		1,400	
Theft of Infocus machine	4,000		4,000	
Break-in at Fort Walsh - Theft of portable items from the maintenance compound	10,000		10,000	
Break-in and theft at Kootenay Stores	115,000	108,000	7,000	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Theft of equipment (6 cases)	3,695		3,695	
Loss of public property	245		245	
Theft of life ring	60			60
Public Service Commission				
Theft of a laptop computer (2 cases)	10,793	2,500	8,293	
Theft of a projector	10,200		10,200	
Theft of a scanner	690		690	
Theft of a laptop computer hardrive	300		300	
Theft of a cellular telephone	480		480	
Status of Women—Office of the Co-ordinator				
Theft of a laptop computer (2 cases)	9,460			9,460
CITIZENSHIP AND IMMIGRATION				
Department				
Theft of computers (2 cases)	6,335		6,335	
Theft of laptops computers (6 cases)	24,786		24,786	
Loss of wallphone	115		115	
Loss of a briefcase	20		20	
Loss of a projector	100		100	
Loss of an immigration officer's badge	41		41	
Immigration and Refugee Board of Canada				
Loss of computer notebook and sniffer unit	43,500		43,500	
Loss of a laptop	4,000		4,000	
Loss of display telephones	750		750	
ENVIRONMENT				
Department				
Theft of laptop computers (23 cases)	114,622	4,479	110,143	
Theft of computer equipment (4 cases)	1,850		1,850	
Theft of tools (6 cases)	7,005		7,005	
Theft of technical equipment	1,379		1,379	
Theft of office equipment (14 cases)	959		959	
Theft of optical equipment (3 cases)	3,330		3,330	
Theft of electronic equipment (8 cases)	3,476		3,476	
Theft of motor and generators (4 cases)	4,718		4,718	
Theft of vehicles and trailers (5 cases)	30,147		20,147	10,000
Vandalism of Government vehicle (2 cases)	1,698		1,698	
Damage to building as a result of break-in	500		500	
FINANCE				
Department				
Theft of microcomputers (9 cases)	15,000		15,000	
Theft of technical equipment (6 cases)	986		986	
Auditor General				
Theft of laptop computers (3 cases)	9,269		9,269	
Theft of portable printer	518		518	
FISHERIES AND OCEANS				
Theft of boat and boating equipment (10 cases)	33,655		33,655	
Theft of electronic impact gun and airwratchets	2,000		2,000	
Damage to helicopter	3,926		3,926	
Theft of office equipment and supplies (4 cases)	2,563		2,563	
Theft of computer and computer equipment (12 cases)	57,399		52,899	4,500
Theft of a jigsaw	490		490	
Theft of Government clothing	1,000		1,000	
Theft of digital cameras (5 cases)	10,990		9,390	1,600
Theft of power supply (4 cases)	19,004		19,004	
Theft of VHF mobile	1,467		1,467	
Theft of VCR	50		50	
Theft of cell phone	100		100	
Theft of GPS handheld	500		500	
Theft of electronic compass	2,100		2,100	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Theft of laser rangefinder	4,499		4,499	
Theft of camera supplies (2 cases)	90		90	
Theft of miscellaneous electronic devices (3 cases)	360		360	
Theft of DFO logo merchandise	835		835	
Theft of shorelander trailer	500		500	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Theft of laptop computer (9 cases)	32,607	600	32,007	
Theft of CPU (3 cases)	4,969		4,969	
Theft of printer (2 cases)	900		900	
Theft of personal digital assitant	699		699	
Theft of cellular phone (2 cases)	499		499	
Theft of remote access DISO card	369		369	
Theft of video camera	200		200	
Theft of modem	100		100	
Theft of car charger for cellular phone	30		30	
Theft of mouse	20		20	
HEALTH				
Department				
Theft/loss of laptops and computers (10 cases)	35,901		35,901	
Theft/loss of cellular telephone (3 cases)	734		734	
Theft/loss of a conference telephone	1,000		1,000	
Theft/loss of TV/VCR equipment	410		410	
Theft/loss of Palm Pilots (2 cases)	1,000		1,000	
Theft/loss of computer equipment	4,870		4,870	
Theft/loss of projectors (3 cases)	21,700		21,700	
Theft/loss of a tape	7,000		7,000	
Theft/loss of a telephone	2,300		2,300	
Theft/loss of a paperstand	100		100	
Theft of a vehicule—Damage	2,500		2,500	
Canadian Institutes of Health Research (1)				
Theft of a Polycon conference phone	1,224		1,224	
Theft of a personal computer	4,283		4,283	
HUMAN RESOURCES DEVELOPMENT				
Department				
NOVA SCOTIA				
Theft of VCR (2 cases)	333		333	
Theft of a license plate	5		5	
NEW BRUNSWICK				
Theft of a computer memory cards/rams	2,400		2,400	
Vandalism to a Government vehicle	2,447		2,447	
QUEBEC				
Theft of cell phones (2 cases)	330		330	
Theft of microcomputers (3 cases)	8,771		8,771	
Theft of a printer	200		200	
Theft of technical equipment (7 cases)	7,982		7,982	
Theft of a Polaroid camera and film	175		175	
Theft of an award	109		109	
Theft of a laptop computer	3,500		3,500	
ONTARIO				
Theft of microcomputers (6 cases)	6,600		6,600	
Theft of laptop computers (2 cases)	6,200		6,200	
Theft of computer materials (14 cases)	2,458		2,458	
Theft of a cell phone and attachment	469		469	
Theft of telephones (2 cases)	400		400	
Theft of a printer	1,000		1,000	
Theft of VCR (2 cases)	476		476	
Theft of a LCD projector	6,500		6,500	
Theft of a video camera	642		642	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
MANITOBA				
Theft of laptop computers (11 cases)	38,106	2,500	35,606	
Theft of printers (2 cases)	846		846	
BRITISH COLUMBIA / YUKON				
Theft of microcomputers (7 cases)	13,734		13,734	
Theft of cell phones (3 cases)	1,037		1,037	
Theft of telephones (2 cases)	100		100	
Vandalism of Government vehicle (3 cases)	1,190		1,190	
NATIONAL HEADQUARTERS				
Theft of a printer	329		329	
Theft of keyboards (2 cases)	250		250	
Theft of cell phone and attachment (2cases)	1,208		1,208	
Theft of a laptop (3 cases)	12,058		12,058	
Theft of computer equipment and software	44,000	21,000	23,000	
Theft of a VCR	700		700	
Theft of a telephone	160		160	
Theft of a camera	480		480	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Loss of cellular phones, Alberta (4 cases)	3,282		3,282	
Theft of cell phone from a Government vehicle, Atlantic	149			149
Theft of a laptop computer from a private residence, Atlantic	3,100			3,100
Cell phone stolen from an unlocked pedestral drawer, BC	550		550	
Theft of a Palm Pilot III, BC	500		500	
Theft of a printer from employee's vehicle, BC	600		600	
Loss of a laptop, BC	5,000		5,000	
Loss of a laptop from inventory, BC	4,500		4,500	
Desk lamp missing during a move, BC	50		50	
Port replicator missing during a move, BC	400		400	
Theft of a laptop computer, Saskatchewan (2 cases)	10,500	1,500	6,000	3,000
Theft of a camera, Saskatchewan	190		190	
Theft of ram chips, HQ (3 cases)	900		900	
Theft of cellular phones, HQ (2 cases)	499		499	
Theft of starter from vehicle, Yukon	200		200	
Loss of a notebook with power adapter, PCMCIA card, NIC and modem adapters, external mouse and carrying bag, Manitoba	3,999			3,999
INDUSTRY				
Department				
Theft of technical equipment	5,665		5,665	
Theft of lamp	75		75	
Theft of timer	40		40	
Theft of boxes of Xerox paper (10 cases)	600		600	
Theft of organizers, tape recorders and projectors (5 cases)	15,106		15,106	
Theft of calculators (4 cases)	160		160	
Theft of computer memory-Ram (3 cases)	3,410		3,410	
Theft of dictionnary	100		100	
Theft of computers and hardware (20 cases)	80,929		80,929	
Theft of cell phone (10 cases)	1,500		1,500	
Lube Cube Trailer damaged	840		840	
Canadian Space Agency				
Theft of two laptops and equipment	8,170		5,865	2,305
Theft of an electronic agenda	488		488	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Economic Development Agency of Canada for the Regions of Quebec				
Theft of computer equipment	13,338	3,000	10,338	
National Research Council of Canada				
Theft of laptop computers (5 cases)	24,352		24,352	
Theft of a computer, monitor and keyboard as a result of a break-in	2,086		2,086	
Natural Sciences and Engineering Research Council				
Theft of laptops	4,200		4,200	
Social Sciences and Humanities Research Council				
Theft of laptops	4,000		4,000	
Western Economic Diversification				
Theft of laptops	10,440		10,440	
JUSTICE				
Department				
Theft of computers and related electronic equipment (6 cases)	13,689		13,689	
Canadian Human Rights Commission				
Theft of technical equipment	278		278	
Commissioner for Federal Judicial Affairs				
Theft of laptop computer	4,008		4,008	
NATIONAL DEFENCE				
Theft of military kit (384 cases)	117,596	11,411	106,185	
Theft of transportation equipment (15 cases)	34,373		34,373	
Theft of construction engineering equipment (5 cases)	11,386		11,386	
Theft of damage to machinery (6 cases)	3,442		3,442	
Theft of telecommunication equipment (13 cases)	8,153		8,153	
Theft of electrical equipment (11 cases)	12,161		12,161	
Theft of technical equipment (11 cases)	4,144		4,144	
Theft of bayonet	24		24	
Theft of military specific equipment (15 cases)	1,822	325	1,497	
Theft of non military specific equipment (26 cases)	5,342		5,342	
Theft of computers (19 cases)	45,516		45,516	
Theft of laptops (18 cases)	71,649	3,700	67,949	
NATURAL RESOURCES				
Department				
Theft of computers (3 cases)	13,906		13,906	
Theft of computer accessories	2,195		2,195	
Theft of laptop computer (3 cases)	12,434		7,983	4,451
Theft of laptop equipment	5,757		5,757	
Theft of a printer and case (2 cases)	1,400		1,400	
Theft of Palm Pilot (3 cases)	1,018		1,018	
Theft of digital equipment	1,814		1,814	
Theft of digital camera	750		750	
Theft of LCD projector (2 cases)	15,239		15,239	
Theft of overhead projector (2 cases)	17,630		17,630	
Theft of telephones (3 cases)	516		516	
Loss of taxi chits booklet	350		350	
Theft of tools	794		794	
Theft of meter with probe	1,703		1,703	
Loss of multimeter	600		600	
Theft of ladder (2 cases)	550		550	
Theft of brass ingot	8,100		8,100	
Loss of shadehouse due to arson	150,000		150,000	
Vandalism to buildings—Broken window	250		250	
Theft of a pick-up	15,000		15,000	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Canadian Nuclear Safety Commission [2]				
Theft of laptop computers (6 cases)	24,583		24,583	
Theft of power pack for laptop	400		400	
Theft of RAM (memory) module for desktop computer	150		150	
PRIVY COUNCIL				
Department				
Loss of a cellular phone	100		100	
Theft of a microcomputer	1,000		1,000	
Canadian Centre for Management Development				
Theft of micro-computer	4,200		4,200	
Theft of technical equipment	250		250	
Canadian Transportation Accident Investigation and Safety Board				
Theft of camcorder	1,431		1,431	
Chief Electoral Officer				
Theft of microcomputers and attachments (8 cases)	24,791		24,791	
The Leadership Network				
Theft of a microcomputer	2,167		2,167	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Theft of computer components (8 cases)	5,700		5,700	
Theft of laptops, cameras and computers (33 cases)	135,176	8,110	127,066	
Theft of phones and related items (6 cases)	1,749	400	1,349	
Theft of printers (3 cases)	1,920		1,920	
Vandalism to buildings (2 cases)	2,100		2,100	
Damage to buildings as a result of break-in (8 cases)	12,425		12,425	
Theft of various office supplies (4 cases)	9,880		9,880	
Theft of VCR	250		250	
Theft and return of, and damage to Government vehicle loss of emergency kit and tire jack	100		100	
Theft of color television with remote	600		600	
Theft of Trimble GPS receiver	5,000		5,000	
Theft of Trimble receiver	500		500	
Theft of Icom VHF marine radio	100		100	
Theft of electronic tool kit	250		250	
Theft of mechanical tool kit	500		500	
Theft of first aid kit	89		89	
Theft of miscellaneous items in display case	425		425	
Theft of award watch	150		150	
SOLICITOR GENERAL				
Correctional Service				
Damage due to fire (40 cases)	48,029		48,029	
Damage due to inmate riots (5 cases)	49,542		49,542	
Damage following motor vehicle accidents (25 cases)	34,962	18,389	16,573	
Theft of asset inventories (more than 69 cases)	166,835	1,499	165,336	
Theft of computer equipment (10 cases)	33,182	16,100	17,082	
Theft of camrecorders (4 cases)	3,250		3,250	
Theft of automobiles (2 cases)	23,213		23,213	
Theft of supplies (2 cases)	6,314		6,314	
Vandalism of property and equipment (775 cases)	163,177	13,049	149,310	818
National Parole Board				
Damage to a motor vehicle while parked	252	252		
Royal Canadian Mounted Police				
Vandalism to Government vehicles	215	215		
Willful damage to police vehicles	6,690	553		6,137
Damage to police transport	71,593	17,444	22,696	31,453
Damage/loss of equipment	6,850		6,600	250
Theft of Government property	54,331		39,183	15,148

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
TRANSPORT				
Department				
Theft of laptop computers (6 cases)	31,690		31,690	
Theft of computers (13 cases)	41,986		41,986	
Theft of electronic Palm organizer	490		490	
Theft of cameras (2 cases)	1,535		1,535	
Theft of a briefcase	150		150	
Theft of cellular telephone	179		179	
TREASURY BOARD				
Theft of microcomputers (4 cases)	14,253		14,253	
Theft of technical equipment (7 cases)	1,662		1,662	
VETERANS AFFAIRS				
Theft of briefcase	107		107	
Theft of desktop CPU	1,712		1,712	
Theft of security access card	100			100
Theft of sound equipment, mixer, amplifier and CD player	1,765			1,765
Theft of computer	5,300		5,300	
	3,047,677	247,922	2,611,498	188,257

(1) Previously Medical Research Council.
(2) Previously Atomic Energy Control Board.

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2000-2001

Brief description of loss	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
AGRICULTURE AND AGRI-FOOD				
Department				
Losses due to fire in electric room	6,100		6,100	
Accidental disposal of mini-computer digital	28,682		28,682	
Damage to Government vehicle as a result of accident (16 cases)	19,736		19,736	
Loss of generator due to accidental destruction	1,208		1,208	
Canadian Food Inspection Agency				
Loss of refrigerator due to fire	581		581	
Loss of incubator due to fire	1,000		1,000	
Loss of microcomputers due to fire	3,914		3,914	
Loss of office supplies due to fire	282		282	
Loss of scientific and laboratory supplies due to fire	1,179		1,179	
Loss of protective clothing due to fire	1,422		1,422	
Loss of reference materials due to fire	1,367		1,367	
CANADA CUSTOMS AND REVENUE AGENCY				
Damage to vehicle (37 cases)	105,050	13,118	90,792	1,140
CANADIAN HERITAGE				
Parks Canada Agency				
Vehicle accident (4 cases)	2,066	618	200	1,248
Damage to tractor wheel	200		200	
Damage to a vehicle	2,500		2,500	
Loss of Crown boat in an accident	80,000		80,000	
Damage to animal fence (7 cases)	4,319	3,669		650
Damage to Crown motor vehicle	1,456	1,456		
Damage to Crown back hoe in an accident	16,954		16,954	
Damage to equipment (4 cases)	3,400		3,400	
Damage to Crown vehicle (4 cases)	6,300		6,300	
Damage to alarm system due to lightning storm (2 cases)	840			840
CITIZENSHIP AND IMMIGRATION				
Damage to Government vehicles due to accidents (3 cases)	3,375		3,375	
ENVIRONMENT				
Department				
Damage to microcomputers and related equipment (2 cases)	5,550		5,550	
Damage to Government vehicles due to accidents (12 cases)	24,273	3,403	20,870	
Damage to technical equipment (5 cases)	49,118		49,118	
FISHERIES AND OCEANS				
Damage to Crown vehicles (35 cases)	82,111		81,375	736
Damage to fence	357		357	
Damage to mercury thermometer	300		300	
Damage to the Northwest Atlantic Fisheries Centre due to fire	2,000,000		2,000,000	
Damage to a refrigerator aboard a vessel	600		600	
Items damaged and lost in flood (7 cases)	14,987		14,987	
Items damaged and lost at sea (7 cases)	10,620		10,620	
Loss of generators due to fire (2 cases)	3,337		3,337	
Loss of helicopter	2,000,000		2,000,000	
Radio lost during the transfer of a vessel	2,200		2,200	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
HUMAN RESOURCES DEVELOPMENT				
Department				
Damage to Government vehicle due to accidents, Nova Scotia (2 cases)	1,997		1,997	
Loss of a cell phone, Nova Scotia	300		300	
Loss of a cell phone, New Brunswick	400		400	
Damage to kiosk, monitor and computer due to roof leak, New Brunswick	3,000		3,000	
Damage to Government vehicles due to accidents, New Brunswick (5 cases)	25,165		25,165	
Damage to laptop, New Brunswick	3,000		3,000	
Loss of tape back-ups, Quebec (3 cases)	95		95	
Damage to Government vehicle due to accidents, Saskatchewan (2 cases)	19,070		19,070	
Damage to materials and supplies due to flooding, Alberta	10,509		10,509	
Damage to technical equipment due to flooding, Alberta	13,298			13,298
Damage to office furniture due to flooding, Alberta	4,606		4,606	
Damage to computer equipment due to flooding, Alberta	91,095		91,095	
Damage to Government vehicle due to accidents, Alberta (7 cases)	1,944		1,944	
Damage to Government vehicle due to accidents, British Columbia/Yukon (2 cases)	1,873		1,873	
Loss of a cell phone, National Headquarter	315		315	
Damage to microcomputer, monitor and printer due to fire, National Headquarter	3,863		3,863	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Misplaced digital camera in field, Yukon	700		700	
Small items misplaced or broke in the field, Yukon	1,999		1,999	
INDUSTRY				
Department				
Damage to Government vehicle	737		737	
Damage to Government vehicle following accident	2,803		2,803	
National Research Council of Canada				
Accidental destruction of computer tape drive	3,058		3,058	
Social Sciences and Humanities Research Council				
Damage to Government vehicle in parking garage	1,200		1,200	
Western Economic Diversification				
Damage to computers as a result of office move	3,951		3,951	
Loss of cellular phones	1,434		1,434	
Loss of digital camera	1,200		1,200	
JUSTICE				
Canadian Human Rights Commission				
Damage to office furniture due to flooding at Regional office, Winnipeg	2,992		2,992	
Supreme Court of Canada				
Damage to Government vehicle in an accident	788		788	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
NATIONAL DEFENCE				
Loss or damage to military kit (1,216 cases)	261,447	2,568	258,879	
Loss of damage to transportation equipment (19 cases)	8,502		8,502	
Damage to construction engineering equipment	13,616		13,616	
Loss or damage to machinery (9 cases)	4,391		4,391	
Loss or damage to telecommunication equipment (17 cases)	32,002		32,002	
Loss or damage to electrical equipment (23 cases)	140,665		140,665	
Loss or damage to technical equipment (77 cases)	118,702		118,702	
Loss or damage to tools (73 cases)	55,923		55,923	
Loss of bayonet (2 cases)	48	48		
Loss or damage to military specific equipment (29 cases)	7,859	28	7,831	
Loss or damage to non military specific equipment (155 cases)	21,704	75	21,629	
Loss or damage to computers (38 cases)	226,255		226,255	
NATURAL RESOURCES				
Department				
Loss of a cell phone	100		100	
Loss of marine sidescan sonar and optical cable at sea	40,000	40,000		
All terrain vehicules were accidentaly destroyed in field while on loan to a client (2 cases)	11,200	11,200		
Vandalism to the St. John's observatory site	50,000		50,000	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Loss of cell phone (3 cases)	639		639	
Damage to work stations by a broken pipe (4 cases)	880		880	
Broken equipment, Guy Favreau Complex	2,000		2,000	
Equipment broken as result of flood	1,000		1,000	
Water infiltration in mechanical room	2,000		2,000	
Water infiltration in basement	18,000	12,000	6,000	
Replace shelter destroyed by wind	3,325		3,325	
Lamp post damaged	3,000		3,000	
Water infiltration in smoke detector	475		475	
Portion of suspended ceiling collapsed	6,000		6,000	
SOLICITOR GENERAL				
Correctional Service				
Damage due to water pipe break (23 cases)	7,530		7,530	
Damage due to acts of nature (6 cases)	13,082		13,082	
Damage following motor vehicle accident (40 cases)	79,187	559	78,628	
Damage to property and equipment (5 cases)	4,449	1,077	3,372	
Loss of asset inventories (5 cases)	10,487		10,487	
Royal Canadian Mounted Police				
Damage to RCMP vehicles (accidents)	1,348,510	228,464	891,092	228,954
Damage to RCMP vehicles (other)	12,532	2,000	10,532	
Damage to property/equipment	63,150		58,150	5,000

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
TRANSPORT				
Department				
Damage to hopper cars as a result of accident (118 cases)	5,200,243		5,200,243	
Damage to a computer	4,500		4,500	
Damage to vehicles (2 cases)	37,538		37,538	
Damage by fire to a changer tire	1,195		1,195	
Damage by fire to a fryer in a restaurant at Bagotville Airport	5,605	5,605		
Damage by fire to the warehouse at St Hubert Airport	215,006	215,006		
Damage by water to the carpet and walls of a vacant office building in Edmonton	3,748		3,748	
VETERANS AFFAIRS				
Loss of Palm Pilot III	200		200	
Damage to monitor	485		485	
Damage to computer	300		300	
Loss of cell phone	80		80	
Loss of scooter and easy lift chair	5,420		5,420	
Damage to a Government vehicle	4,641	4,641		
	12,734,397	545,535	11,936,996	251,866

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
CANADA CUSTOMS AND REVENUE CANADA						
Recoverable fraudulent leave	1989-90	8,160	5,309	2,851		
Employee collaborated with three taxpayers (non-employees) to create four fraudulent tax refunds	1996-97	40,323	39,102	845		376
Fraudulent overtime claims	1996-97	8,592	5,185	3,392	15	
Fraudulent overtime claims (2 cases)	1997-98	133,792	81,574	943	45,000	6,275
Fraudulent expense claims (2 cases)	1997-98	15,710			15,710	
Theft of revenues by employee	1998-99	6,240		3,612	2,628	
Theft of revenues by employee	1999-2000	8,521	6,115	2,406		
CANADIAN HERITAGE						
Canadian Film Development Corporation						
Theft of petty cash	1999-2000	687				687
Canadian Radio-television and Telecommunications Commission						
Misappropriation of travellers cheques	1999-2000	10,600	3,850	6,408	342	
National Film Board						
Fraudulent submission of supplier's invoices for payment	1990-91	109,703	59,849			49,854
Theft of receipts at the videocassette library in Montreal	1992-93	8,176	7,527			649
Theft of television/video-cassette recorder	1997-98	1,021				1,021
CITIZENSHIP AND IMMIGRATION						
Department						
Cashier shortage	1999-2000	3,092			3,092	
ENVIRONMENT						
Department						
Misuse of Government mastercard and authorized use of ARI card	1997-98	7,400				7,400
Fraudulent use of ARI card	1999-2000	2,702			2,702	
Theft of microcomputers and related equipment	1999-2000	55,324			55,324	
Theft of tools	1999-2000	2,850			2,850	
Theft of office equipment	1999-2000	700			700	
Theft of optical equipment	1999-2000	100			100	
Vandalism of equipment	1999-2000	6,220			6,220	
Vandalism of Government vehicle	1999-2000	2,187			2,187	
Damage to vehicles due to accidents	1999-2000	18,735			18,735	
Damage to technical equipment	1999-2000	962,517			962,517	
Damage to garages	1999-2000	850			850	
FISHERIES AND OCEANS						
Theft of revenue by employee	1996-97	63,643	644	41,644	21,355	
Damage to Government vehicles (25 cases)	1998-99	396,711	2,022	14,397	380,292	
Damage to Government vehicles (25 cases)	1999-2000	35,630			26,130	9,500
Items lost at sea (15 cases)	1999-2000	122,212			106,912	15,300
Fraudulent use of credit card	1999-2000	14,630	13,000	1,630		
Unauthorized use of individual travel card	1999-2000	1,806	130	1,676		
Petty cash shortage	1999-2000	375 (1)		375		
Theft of computer and computer equipment (9 cases)	1999-2000	44,070	1,000		29,070	14,000
Theft of a boat and boating equipment	1999-2000	800				800
Theft of vehicle and vehicle parts (3 cases)	1999-2000	4,300			2,000	2,300
Damage to a boat	1999-2000	1,500				1,500
Damage to vehicle and vehicle parts	1999-2000	5,000				5,000

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department						
Theft of immigration, mission visa/consular funds	1992-93	41,116	2,505		38,611	
Theft of immigration, mission visa/consular funds	1994-95	176,857				176,857
Theft of immigration, mission visa/consular funds	1994-95	10,542	4,182		6,360	
Theft of immigration funds	1999-2000	300				300
Misappropriation of public funds	1993-94	24,068	22,426	1,642		
Loss of money, mission funds	1993-94	3,557			3,557	
Theft of mission funds	1995-96	46,004			46,004	
Theft of mission funds	1996-97	55,728	5,393		18,835	31,500
Theft of mission funds	1997-98	454,824	1,451		373	453,000
Theft of mission funds	1998-99	(1)				
Theft of mission funds	1999-2000	283,022 (1)				283,022
Loss of mission funds	1996-97	279,465	205,584	3,250	70,631	
Loss of mission funds	1997-98	112,491	778		111,713	
Loss of mission funds	1998-99	2,190	1,434		756	
Fire in Canadian Embassy, Caracas, Venezuela	1997-98	4,000,000			3,000,000	1,000,000
Fraudulent claim for salary-related benefits	1998-99	18,084	13,084			5,000
Fraudulent claim for payment by a contractor	1998-99	16,000			16,000	
Fraudulent claim for payment by an employee	1999-2000	104,264	48,970			55,294
Loss of mission's proceeds from disposal of assets	1999-2000	3,176			3,176	
Theft of consular revenue	1999-2000	200	200 (1)			
Loss of change floats at the Edmonton Regional Office	1999-2000	50				50
Net cashier shortages/overages	1999-2000	4,862				4,862
HEALTH						
Department						
Theft of computers (3 cases)	1998-99	15,363			2,100	13,263
Theft of cellular phone	1998-99	955				955
Damage to Government vehicles following accident (5 cases)	1999-2000	33,517			7,879	25,638
Destruction of medical vaccines due to refrigeration failure	1999-2000	47,841				47,841
HUMAN RESOURCES DEVELOPMENT						
Department						
Falsification of documents to permit a third party to receive contributions through the Job Development Program, Quebec CEC	1994-95	11,960	1,050			10,910
Receipt books had not been recorded and deposited—Toronto East CEC	1993-94	12,910	4,193		8,717	
Misappropriation of Community Industrial Training Committees (CITC) funds by project co-ordinator of North Shore of Superior	1994-95	53,190	18,190	4,500		30,500
Fraudulent claims for benefits:						
Employment Insurance Benefits	1995-96	168,374,825	126,506,101	5,789,361	36,079,363	
Employment Insurance Benefits	1996-97	143,199,640	101,630,371	6,479,994	6,759,928	28,329,347
Employment Insurance Benefits	1997-98	139,711,649	91,847,880	7,297,317	6,128,094	34,438,358
Employment Insurance Benefits	1998-99	156,186,404	82,640,894	13,810,528	8,680,197	51,054,785
Employment Insurance Benefits	1999-2000	120,404,240	34,937,325	28,678,804	6,248,839	50,539,272
Family Allowances	1987-88	90,058	61,886		28,172	
Family Allowances	1988-89	120,284	55,590	600	61,849	2,245
Family Allowances	1989-90	95,663	49,060		36,688	9,915
Family Allowances	1990-91	32,464	14,472	250	10,400	7,342
Family Allowances	1991-92	73,703	25,689		42,967	5,047

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
Family Allowances	1992-93	46,804	20,584	300	13,378	12,542
Family Allowances	1993-94	156,746	33,657 (1)	625	84,097	38,367
Family Allowances	1994-95	3,690	2,039			1,651
Old Age Security	1987-88	339,615	231,897 (1)	8,109	35,501	64,108
Old Age Security	1988-89	1,044,068	533,399 (1)	22,466	167,784	320,419
Old Age Security	1989-90	721,089	246,384 (1)		115,963	358,742
Old Age Security	1990-91	639,880	303,963 (1)	5,106	101,715	229,096
Old Age Security	1991-92	617,627	161,370 (1)	8,274	293,055	154,928
Old Age Security	1992-93	1,060,663	279,026 (1)	2,442	273,443	505,752
Old Age Security	1993-94	353,743	151,596 (1)	14,780	43,317	144,050
Old Age Security	1994-95	1,412,207 (1)	268,671 (1)	17,918	771,570	354,048
Old Age Security	1995-96	839,522	238,400 (1)	91,301	81,387	428,434
Old Age Security	1996-97	475,078 (1)	71,951 (1)	18,862	1,836	382,429
Old Age Security	1997-98	659,829	71,717 (1)	8,725	164,472	414,915
Old Age Security	1998-99	980,883 (1)	44,091 (1)	132,534	76,595	727,663
Old Age Security	1999-2000	517,463	24,271	2,519	96,881	393,792
Canada Pension Plan	1986-87	7,040	6,956			84
Canada Pension Plan	1987-88	8,978	5,383			3,595
Canada Pension Plan	1988-89	3,511 (1)	1,731 (1)		1,780	
Canada Pension Plan	1989-90	240,552	145,896		71,507	23,149
Canada Pension Plan	1990-91	1,105,864	579,682	24,662	151,786	349,734
Canada Pension Plan	1991-92	437,731 (1)	132,145 (1)	18,726		286,860
Canada Pension Plan	1992-93	1,320,080 (1)	537,462	52,699	98,411	631,508
Canada Pension Plan	1993-94	765,586	226,011 (1)	36,158	45,489	457,928
Canada Pension Plan	1994-95	552,710 (1)	135,819 (1)	11,239	36,666	368,986
Canada Pension Plan	1995-96	798,814	278,707 (1)	30,573	1,968	487,566
Canada Pension Plan	1996-97	283,263	43,904 (1)	17,954		221,405
Canada Pension Plan	1997-98	1,841,300 (1)	228,768 (1)	148,611	16,941	1,446,980
Canada Pension Plan	1998-99	913,793 (1)	62,459 (1)	37,012		814,322
Canada Pension Plan	1999-2000	1,158,466 (1)	15,022 (1)	28,408		1,115,036
Fraudulent travel claim at Newfoundland	1999-2000	2,600		1,000		1,600
Fraudulent cheques issued by an employee, National Headquarters region	1997-98	186,158	17,260			168,898
Theft of cellular phones, British Columbia/Yukon (7 cases)	1997-98	4,955			4,955	
Fraudulent employment insurance claim, Newfoundland region	1997-98	1,420	837	583		
Cashier shortages at New Westminster BC, HRCC	1998-99	120		120		
Theft of laptop computers, Quebec (8 cases)	1999-2000	29,379			29,379	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Fraudulent claims for social assistance payment, Saskatchewan region	1987-88	20,784	14,299			6,485
Fraudulent claims for social assistance payment, Saskatchewan region	1988-89	5,170	1,000		1,170	3,000
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1992-93	19,196	5,175		2,581	11,440
Fraudulent claims for social assistance payment, Saskatchewan region (6 cases) (1)	1993-94	27,752	4,291		4,134	19,327
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1994-95	8,495	1,352		888	6,255
Theft of credit card and taxi chits, HQ	1995-96	100			100	
Alteration of payments, Manitoba region	1996-97	27,545				27,545
Government vehicle burned, Atlantic region	1997-98	17,930				17,930
Theft of cellular phone, Saskatchewan	1997-98	501			301	200
Education funding fraud, Saskatchewan	1999-2000	2,710	100			2,610
Travel advance fraud, HQ	1999-2000	3,800	3,029		771	

3.34 SUPPLEMENTARY INFORMATION REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
Theft of a vehicle, Yukon	1999-2000	1,610			1,610	
Theft of snowmobiles, Yukon	1999-2000	13,200			13,200	
Theft of computer equipment, HQ	1999-2000	5,300				5,300
Theft of a credit card and taxi chits, HQ	1999-2000	100				100
Theft of laptops, HQ (7 cases)	1999-2000	40,528	10,974			29,554
INDUSTRY						
Department						
Theft of laptop computer, projector, case and a cellular phone	1997-98	18,630	13,033			5,597
Theft of petty cash (4 cases)	1998-99	925			800	125
Damage to Government vehicle following accident	1998-99	700				700
National Research Council of Canada						
Theft of microcomputers	1998-99	70,536			70,536	
Theft of cameras	1998-99	13,515			13,515	
Theft of technical equipment	1998-99	6,392			6,392	
Natural Sciences and Engineering Research Council						
Theft of modular table	1997-98	300			300	
NATIONAL DEFENCE						
Fraudulent acquittance rolls, Régiment de la Chaudière (HQ LFQA)	1993-94	29,266			29,266	
Theft of personal equipment	1995-96	16,893	3,802		13,091	
Theft of ammunition, rifles and related equipment	1995-96	6,929			6,929	
Theft of personal equipment	1996-97	11,664	7,345		4,319	
Misappropriation of funds from a standing advance at CFB Det. Sydney	1996-97	17,074				17,074
Misappropriation of funds from a standing advance at GSU Toronto	1996-97	1,728	1,728			
Misappropriation of funds from a standing advance at CFB Halifax (3 cases)	1997-98	18,423(1)	12,517			5,906
Misappropriation of funds from a standing advance at 15 Wing Moose Jaw	1997-98	29,109				29,109
Theft of cash from a standing advance at RCSE St Jean	1997-98	7,000				7,000
Theft of funds in an accountable advance at CFB Montreal	1997-98	21,129(1)				21,129
Loss in a standing advance at 14 Wing Greenwood	1998-99	790		790		
Theft of revenue from clothing sales at CFB Edmonton	1998-99	278			278	
Theft of funds from a standing advance at 8 Wing Trenton (2 cases)	1998-99	1,452		1,452		
Discrepancy in an accountable advance at CFSU Ottawa (3 cases)	1998-99	761	599	162		
Loss of dental equipment (11 cases)	1998-99	8,763			8,763	
Unauthorized payment of damage to private property by a standing advance holder at CCSFOR Velika Kladusa	1999-2000	1,096				1,096
Theft of cash from a standing advance, break and enter at CFB Valcartier	1999-2000	968				968
Misappropriation of funds from the Receiver Revenue accountant RGDF Shearwater	1999-2000	5,130				5,130
Theft of funds from the ship's pay office safe at HMCS Montreal	1999-2000	32,498(1)				32,498
Discrepancy in a standing advance at CFSU Ottawa	1999-2000	523				523
Discrepancy in a standing advance at Communications Regiment in Toronto	1999-2000	964				964
Theft of rations and quarters revenue by a member at CFB Kingston	1999-2000	1,049		1,049		
Cash shortage in an advance returned to the cashier at 14 Wing Greenwood	1999-2000	1,689				1,689

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'
PUBLIC ACCOUNTS OF CANADA — Continued

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
Misuse of a departmental acquisition card formation at Halifax	1999-2000	12,027(1)		12,027		
Fraudulent travel duty allowances held by the cashier at 22 Wing North Bay	1999-2000	23,527(1)				23,527
Fraudulent claims, cashing of cheques and receipt of pay at CFSU Ottawa	1999-2000	91,352(1)				91,352
NATURAL RESOURCES						
Department						
Loss due to unauthorized use of Government acquisition cards (2 cases)	1996-97	12,745	4,259			8,486
PARLIAMENT						
The Senate						
Theft of petty cash	1998-99	420			420	
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department						
Theft of VCRs	1998-99	1,724				1,724
Theft of various office supplies	1998-99	3,495			3,147	348
Theft of electronic space measurement tools (11 cases)	1999-2000	36,505	7,400	1,900(1)	27,205(1)	
Receiver General — Cheque Redemption Control Directorate						
Foreign Accounts — False endorsements	1996-97	167,797	134,924			32,873
SOLICITOR GENERAL						
Correctional Service						
Damage due to inmate riot	1996-97	1,496,873	22,062	813	1,473,545	453
Damage due to inmate riot (10 cases)	1999-2000	440,656	3	176	440,256	221
Vandalism of property and equipment by inmates (315 cases)	1997-98	229,813	6,423	145	216,158	7,087
Theft of petty cash (2 cases)	1997-98	80		80(1)	(1)	
Theft of petty cash (6 cases)	1999-2000	317		317(1)	(1)	
Fraudulent inmate time sheets for salary	1999-2000	6,645	4,615		621	1,409
Theft of canteen stock (3 cases)	1998-99	3,816			3,316	500
Damage due to fire (78 cases)	1999-2000	133,899			133,769	130
Theft of canteen inventories (6 cases)	1999-2000	16,710	2,500		7,288	6,922
Vandalism of property and equipment (241 cases)	1999-2000	56,317	4,860	9,023	42,260	174
Royal Canadian Mounted Police						
Loss of fine money (2 cases)	1995-96	638			138	500
Vandalism to police vehicles	1995-96	31,945	5,702		23,635	2,608
Loss of monies (fine, advance)	1996-97	5,400				5,400
Theft of monies (fine, certificate)	1996-97	4,595	4,264			331
Damage to vehicles	1996-97	86,537	16,042		43,992	26,503
Damage to vehicles (police car and snowmobile)	1996-97	1,374,921	274,958		896,292	203,671
Damage to Government vehicle following accident (491 cases)	1997-98	1,241,898	441,409		687,275	113,214
Theft of computers	1998-99	8,000			8,000	
Wilful damage to Government equipment	1998-99	12,248	490		858	10,900
Loss of equipment	1998-99	5,500	2,500		2,500	500
Damage to police vehicles due to accident	1998-99	1,062,783	185,083	200	798,627	78,873
Damage to police vehicles	1998-99	13,234	1,349		8,229	3,656
Wilful damage to police vehicles	1997-98	352,708	57,991	547	175,295	118,875
Wilful damage to police vehicles	1998-99	169,929	45,984		18,293	105,652
Wilful damage to police vehicles	1999-2000	121,289	8,251		39,752	73,286
Property damage	1999-2000	7,506	1,413		3,690	2,403
Damage to police transport	1999-2000	256,329	49,891		179,621	26,817

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA — Concluded*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
Damage/loss of equipment (2 cases)	1999-2000	27,089	541		26,048	500
Theft of Government property	1999-2000	21,688			19,523	2,165
Damage to RCMP vehicles due to accidents	1999-2000	901,108	121,287	30,345	526,941	222,535
TRANSPORT						
Department						
Misappropriation of public funds through alteration of deposit slips	1962-63	42,806	20,723			22,083
Misappropriation of cash collected from parking meters	1999-2000	22,594	6,200			16,394
VETERANS AFFAIRS						
Misappropriation of public funds by an employee	1988-89	69,414	45,583	2,041		21,790
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1989-90	39,912	4,650	600		34,662
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1991-92	27,133	16,600	2,500		8,033
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1992-93	97,218	8,180	1,800		87,238
False or fraudulent claims for War Veterans Allowance benefits	1993-94	25,890	7,011			18,879
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1994-95	43,885	29,400	2,363		12,122
False or fraudulent claims for War Veterans Allowance benefits	1995-96	61,330	920			60,410
False or fraudulent claims for War Veterans Allowance benefits	1997-98	60,456				60,456
False or fraudulent claims for War Veterans Allowance benefits	1998-99	64,174 (1)				64,174
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1999-2000	107,828	12,423	36		95,369
Fraudulent endorsement of disability pension cheques cashed following death of payee	1993-94	102,991		3,150		99,841
Fraudulent endorsement of disability pension cheques cashed following death of payee (3 cases)	1995-96	61,784	19,289		9,344	33,151
Fraudulent endorsement of disability pension cheques cashed following death of payee (5 cases)	1996-97	39,116	8,830	4,012	13,188	13,086
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1997-98	111,877	1,950 (1)	1,950	92,925	15,052
Forged or fraudulent endorsement of disability pension cheques cashed following death of payee	1998-99	622	622 (1)			
Forged or fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1999-2000	18,518				18,518
Misrepresentation of marital status to qualify for pension	1999-2000	58,451			58,451	
Misappropriation of administered account by an employee	1999-2000	22,013	11,468	6,000		4,545
Loss of computer back-up tape	1999-2000	80			80	
		765,776,622	445,102,367	62,971,609	78,035,442	179,667,204

(1) Amends previous year's *Public Accounts of Canada.*

SECTION 4

2000-2001

PUBLIC ACCOUNTS OF CANADA

Accounts Receivable

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Statement of accounts receivable for tax revenues 4.2

Statement of accounts receivable for tax revenues

In accordance with its accounting policies, the Government generally reports tax revenues in the year in which they are received. Amounts representing billed and uncollected, or unbilled and accrued financial claims arising from amounts owed for self-assessed taxes are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These amounts are controlled through memorandum accounts maintained by Government bodies.

In the following table, the column External accounts receivable represents tax revenues receivable from outside the Government. Tax revenues do not include amounts for assessed taxes, which are being formally disputed by taxpayers. The column Allowance for doubtful accounts relates to the total tax revenues receivable scheduled for write-off or forgiveness; plus an allowance for doubtful accounts based on the best estimate of amounts which may not be collected.

Accounts receivable written-off or forgiven are included in Section 3 of this volume (Statement of debts, obligations and claims written-off or forgiven).

Accounts receivable for non-tax revenues and revenues netted against expenditures are recorded in the accounts of Canada and reported as an asset in the Statement of Assets and Liabilities. Details of the balances for these accounts receivable are included in Section 7 of Volume I.

STATEMENT OF ACCOUNTS RECEIVABLE FOR TAX REVENUES AS AT MARCH 31
(in thousands of dollars)

	2001			2000
Categories of accounts receivable for tax revenues	**External accounts receivable**	**Allowance for doubtful accounts**	**Net accounts receivable**	**Net accounts receivable**
Tax revenues receivable—				
Income tax—				
Personal	7,328,366	597,612	6,730,754	6,488,072
Corporation[1]	2,119,917	102,661	2,017,256	1,708,183
Non-resident	423,386	49,113	374,273	287,101
Other income tax revenues[2]	78,609	22,831	55,778	45,855
	9,950,278	*772,217*	*9,178,061*	*8,529,211*
Employment insurance premiums	177,024	20,535	156,489	149,919
Other taxes and duties—				
Goods and services tax	3,511,092	351,229	3,159,863	2,799,593
Customs import duties	114,511	11,451	103,060	89,321
Other excise taxes and duties	160,137	16,012	144,125	63,090
Miscellaneous	286	186	100	
Energy taxes	2,961	2,923	38	51
	3,788,987	*381,801*	*3,407,186*	*2,952,055*
Total tax revenues receivable	13,916,289	1,174,553	12,741,736	11,631,185

[1] This statement includes corporate tax under Part VII amounting to $162 net, which is refundable when investment tax credits are earned by the corporations.

[2] Other income tax revenues:
These amounts include Scientific Research Tax Credit (SRTC) which represent "returns assessed" ($1,585 net for 2000-2001 and $317 net for 1999-2000) and assessments of Part VIII tax returns relating to scientific research expenditures that have not been accepted as tax credits under SRTC legislation.

SECTION 5

2000-2001

PUBLIC ACCOUNTS OF CANADA

Professional and Special Services

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Professional and special services........................ 5.2

PROFESSIONAL AND SPECIAL SERVICES

The following statement presents the total amount spent in the current fiscal year for each main classification of services allocated by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
AGRICULTURE AND AGRI-FOOD						
Department	1,370,659	5,790,894	32,143	3,873,046	1,116,607	3,198,823
Canadian Food Inspection Agency	28,804	392,251	28,105	1,352,791	1,276,627	1,957,861
Canadian Grain Commission	7,297	18,500	5,164	5,000	21,631	174,485
	1,406,760	**6,201,645**	**65,412**	**5,230,837**	**2,414,865**	**5,331,169**
CANADA CUSTOMS AND REVENUE AGENCY	**3,464,363**	**16,845**	**1,564,628**	**27,778,552**	**8,650,363**	**11,478,364**
CANADIAN HERITAGE						
Department	445,388	6,372		754,457	71,672	3,149,330
Canadian Radio-television and Telecommunications Commission				828,733	7,818	300,152
National Archives of Canada	73	26,256		457,907		524,634
National Battlefields Commission		69,420		290	11,317	
National Film Board	151,240			469,540	3,126	6,298
National Library	31,810					460,782
Parks Canada Agency	37,939	21,179,117		72,156	482,270	6,828,870
Public Service Commission	176,904			2,576,784	26,575	1,499,130
Status of Women—Office of the Co-ordinator				22,092	1,844	281,073
	843,354	**21,281,165**		**5,181,959**	**604,622**	**13,050,269**
CITIZENSHIP AND IMMIGRATION						
Department	371,748		73,408,297	15,504,701	752,276	16,028,680
Immigration and Refugee Board of Canada	2,426			1,674,319	170,443	181,259
	374,174		**73,408,297**	**17,179,020**	**922,719**	**16,209,939**

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format, at the following URL address: http://www.pwgsc.gc.ca/recgen/text/pubacc-e.html or can be obtained on request by completing the Unpublished Information Request Form included at the beginning of this volume or by contacting Public Works and Government Services Canada at (819) 956-8551. This information includes for each Government program:

- **the total amount spent in the current fiscal year;**
- **the total amount spent for each main classification of services; and,**
- **a detailed listing, for each main classification of services, of the payments (i.e. cash payments and accrued charges) to one individual or one organization aggregating to $100,000 or over. This detail includes the name and location of the payee, together with the total amount paid.**

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
1,091,864	1,461,092	2,196,246	3,612,967	29,822,924	29,665,312	831,035	84,063,613
302,649	3,186,470	1,049,433	1,273,749	8,987,072	13,441,393	110,371	33,387,576
	2,774	155,012	537,319	205,294	927,607	3,312	2,063,395
1,394,513	**4,650,336**	**3,400,691**	**5,424,035**	**39,015,290**	**44,034,312**	**944,718**	**119,514,584**
10,117,666	**3,766,647**	**5,800,637**	**15,340,588**	**27,228,427**	**31,623,079**		**146,830,159**
467,965	1,745	2,391,854	1,611,378	706,166	44,220,545		53,826,872
86,718		271,615	378,201	26,611	2,147,407		4,047,255
1,293,722		193,864	452,970	1,594,229	2,707,709	125,466	7,376,830
212,117		16,474	766	12,419	586,762		909,565
5,204		140,847	283,575	1,480,448	2,648,560	209	5,189,047
		173,825	159,497	916,054	2,363,843	10,477	4,116,288
1,506,590	2,862,987	979,380	2,068,306	4,422,043	19,654,595		60,094,254
1,609		332,708	5,988,014	339,770	7,474,119		18,415,613
48,798		50,177	59,243	19,359	1,636,905		2,119,491
3,622,723	**2,864,732**	**4,550,744**	**11,001,950**	**9,517,099**	**83,440,445**	**136,152**	**156,095,215**
1,176,894		1,220,838	3,205,954	9,296,671	20,913,436	1,049,767	142,929,262
131,487		290,370	297,562	116,203	9,811,111		12,675,180
1,308,381		**1,511,208**	**3,503,516**	**9,412,874**	**30,724,547**	**1,049,767**	**155,604,442**

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
ENVIRONMENT						
Department	49,376	1,609,189	7,414	2,768,549	1,088,185	12,049,429
Canadian Environmental Assessment Agency			1,348	65,929	23,634	426,685
	49,376	**1,609,189**	**8,762**	**2,834,478**	**1,111,819**	**12,476,114**
FINANCE						
Department						
Economic, Social and Financial Policies Program				574,175	460,592	2,109,528
Public Debt Program					266,626	184,520
				574,175	*727,218*	*2,294,048*
Auditor General	637,286			1,789,795	4,510	106,200
Canadian International Trade Tribunal				40,046	12,448	67,104
Financial Transactions and Reports Analysis Centre of Canada				84,809		92,653
Office of the Superintendent of Financial Institutions				68,954		290,344
	637,286			**2,557,779**	**744,176**	**2,850,349**
FISHERIES AND OCEANS	**332,784**	**17,045,566**	**166,376**	**14,845,957**	**3,897,717**	**17,572,941**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	292,561	17,271,573	107,443	20,519,581	8,402,972	20,012,098
Canadian International Development Agency	17,348	450,619	7	14,896,175	149,225	2,077,883
International Joint Commission				73,045		37,662
NAFTA Secretariat, Canadian Section	8,000			1,781	120,637	5,926
Northern Pipeline Agency	25,235					
	344,144	**17,722,192**	**107,450**	**35,490,582**	**8,672,834**	**22,133,569**
GOVERNOR GENERAL				**48,074**		**580,449**
HEALTH						
Department	774,891	181,994	156,619,710	8,842,672	1,930,686	14,824,696
Hazardous Materials Information Review Commission				2,400		53,305
Canadian Institutes of Health Research(1)			900	1,551,377		145,841

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
1,310,388	22,964,043	1,740,914	3,663,758	16,738,974	49,775,459	3,058,701	116,824,379
		40,263	100,877	164,291	1,155,212	65,002	2,043,241
1,310,388	**22,964,043**	**1,781,177**	**3,764,635**	**16,903,265**	**50,930,671**	**3,123,703**	**118,867,620**
871,484		1,256,351	1,685,907	252,154	5,622,058		12,832,249
50		11,308	6,756	97,138	135,370		701,768
871,534		*1,267,659*	*1,692,663*	*349,292*	*5,757,428*		*13,534,017*
		506,404	286,422	477,079	3,429,280	6,318	7,243,294
		23,260	53,401		330,226	11,944	538,429
14,955		26,564	23,860	1,077	630,188		874,106
		573,591	941,885	58	2,107,411	11,500	3,993,743
886,489		**2,397,478**	**2,998,231**	**827,506**	**12,254,533**	**29,762**	**26,183,589**
4,436,398	**19,070,804**	**2,103,632**	**9,035,247**	**65,085,829**	**37,359,337**	**577,179**	**191,529,767**
16,674,749		14,809,923	5,334,332	22,723,229	55,362,893	5,033	181,516,387
292,633		466,537	1,457,368	628,240	7,579,128	402,932	28,418,095
		35,900	15,661	576,406	305,180		1,043,854
		26,527	16,012	159	457,232		636,274
					21,318	16,589	64,142
16,967,382		**15,338,887**	**6,823,373**	**23,928,034**	**63,725,751**	**424,554**	**211,678,752**
		54,598	**95,350**	**230,209**	**614,532**		**1,623,212**
1,136,366	9,417,623	20,802,657	5,006,967	3,898,569	97,742,379	5,642,211	326,821,421
954		8,429	29,494		219,164	543	314,289
3,546		109,115	120,309	256,576	2,143,621	500	4,331,785

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
Patented Medicine Prices Review Board				27,600	122,611	36,163
	774,891	**181,994**	**156,620,610**	**10,424,049**	**2,053,297**	**15,060,005**
HUMAN RESOURCES DEVELOPMENT						
Department	115,815,044	528,118	11,879,722	47,396,868	5,689,617	30,465,580
Canada Industrial Relations Board			2,656	102,342	37,818	82,202
Canadian Artists and Producers Professional Relations Tribunal				42,132	26,458	9,181
Canadian Centre for Occupational Health and Safety						10,112
	115,815,044	**528,118**	**11,882,378**	**47,541,342**	**5,753,893**	**30,567,075**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Administration Program	675	3,069,348		1,850,917	710	2,936,450
Indian and Inuit Affairs Program	1,430,813	14,231,039	122,664	6,927,391	7,237,269	3,627,485
Northern Affairs Program	223,702	857,350	29,857	379,268	125,374	3,119,615
	1,655,190	*18,157,737*	*152,521*	*9,157,576*	*7,363,353*	*9,683,550*
Canadian Polar Commission	32,806			59,081		29,538
	1,687,996	**18,157,737**	**152,521**	**9,216,657**	**7,363,353**	**9,713,088**
INDUSTRY						
Department	899,571	974,331	1,509	17,313,680	1,580,387	26,922,217
Atlantic Canada Opportunities Agency	1,801,925			1,258,446	148,313	749,338
Canadian Space Agency	1,799,628	58,487,714		2,480,815	276	1,451,613
Competition Tribunal					1,565	8,492
Copyright Board	78,225				39,800	101,606
Economic Development Agency of Canada for the Regions of Quebec	114	28,572		145,395	1,587	1,563,607
National Research Council of Canada	318,947	5,240,607	145,607	3,093,319	4,053,199	3,747,499
Natural Sciences and Engineering Research Council	158,625			1,377,592	63,970	412,141
Social Sciences and Humanities Research Council	1,125	54		607,867		205,784

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
	51,202	43,982	48,340	412	126,378	7,945	464,633
1,140,866	**9,468,825**	**20,964,183**	**5,205,110**	**4,155,557**	**100,231,542**	**5,651,199**	**331,932,128**
1,745,324		4,228,564	13,030,707	138,545,743	99,016,179	90,764	468,432,230
		49,270	81,069	42,498	510,255		908,110
		26,553	6,640	27,373	199,736		338,073
1,905		61,619	55,585	445,809	425,227		1,000,257
1,747,229		**4,366,006**	**13,174,001**	**139,061,423**	**100,151,397**	**90,764**	**470,678,670**
230,046	89	371,641	913,039	71,680	15,828,756	24,334	25,297,685
201,105	163,654	882,697	1,521,771	821,292	30,324,325	3,801,698	71,293,203
47,505	929,743	288,974	540,469	213,034	24,441,403	8,116	31,204,410
478,656	*1,093,486*	*1,543,312*	*2,975,279*	*1,106,006*	*70,594,484*	*3,834,148*	*127,795,298*
		33,736	74		70,575		225,810
478,656	**1,093,486**	**1,577,048**	**2,975,353**	**1,106,006**	**70,665,059**	**3,834,148**	**128,021,108**
1,534,835	65	3,598,203	4,793,593	7,263,937	81,094,110	544,178	146,520,616
		317,347	560,314	1,286,693	7,440,202		13,562,578
690,244	29,422,722	372,306	2,946,258	2,931,793	20,669,461		121,252,830
		4,293	26,124	68,197	329,315		437,986
		19,161	10,694	101,662	40,330		391,478
266,115		199,162	343,645	43,197	4,487,120	500	7,079,014
1,938,283	3,786,486	2,904,430	2,539,000	3,630,291	5,345,541		36,743,209
	230,140	101,657	152,028	320,498	1,043,086		3,859,737
137	5,350	50,565	91,845	116,212	1,199,194		2,278,133

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
Statistics Canada	7,414			2,215,648	1,782	9,308,058
Western Economic Diversification	1,201,933			2,448,149	272,828	290,682
	6,267,507	**64,731,278**	**147,116**	**30,940,911**	**6,163,707**	**44,761,037**
JUSTICE						
Department	70,930		89,333	4,545,241	33,478,272	70,190,401
Canadian Human Rights Commission	89,248			112,857	897,087	202,624
Canadian Human Rights Tribunal					9,283	4,611
Commissioner for Federal Judicial Affairs				53,252	128,114	383,397
Federal Court of Canada	5,037	86,604		191,183	21,477	184,301
Law Commission of Canada	339			43,028		123,312
Offices of the Information and Privacy Commissioners of Canada				111,409	252,131	115,829
Supreme Court of Canada	52,995	29,019	460	384,418	452	67,958
Tax Court of Canada						207,305
	218,549	**115,623**	**89,793**	**5,441,388**	**34,786,816**	**71,479,738**
NATIONAL DEFENCE		**488,554,572**	**59,988,214**	**90,515,534**	**1,742,756**	**47,746,348**
NATURAL RESOURCES						
Department	967,958	2,396,882	6,445	13,464,487	562,760	24,069,795
Canadian Nuclear Safety Commission(2)	200	9,000	7,628	1,000,804	56,545	550,718
National Energy Board				535,032	51,120	84,854
	968,158	**2,405,882**	**14,073**	**15,000,323**	**670,425**	**24,705,367**
PARLIAMENT						
The Senate			4,265	88,075	209,943	439,136
House of Commons	1,000		189,526	4,581,769	365,948	1,083,106
Library of Parliament	250,884			485,972	87,957	550,849
	251,884		**193,791**	**5,155,816**	**663,848**	**2,073,091**
PRIVY COUNCIL						
Department	32,800			2,591,642	689,671	1,003,821
Canadian Centre for Management Development	47,073	12,969	20,100	424,522		170,483
Canadian Intergovernmental Conference Secretariat						16,784

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
1,433,855		822,244	3,569,175	11,668,409	8,593,450		37,620,035
107,011		292,366	448,877	1,575,578	3,281,072	286,634	10,205,130
5,970,480	**33,444,763**	**8,681,734**	**15,481,553**	**29,006,467**	**133,522,881**	**831,312**	**379,950,746**
1,230,572		4,264,939		3,335,861	16,546,769		133,752,318
		90,893	147,273	25,375	1,249,422		2,814,779
9,678		8,012	23,361	207,394	679,137		941,476
		26,625	792,658	641,511	603,409		2,628,966
955,025		76,207	142,713	866,286	1,981,172		4,510,005
		42,573	1,396	5,322	979,603		1,195,573
8,912		64,871	56,976	37,765	604,957		1,252,850
95,526		214,089	127,251	187,025	963,685	281	2,123,159
110,214		45,308	92,723	827,727	1,942,559	1,250	3,227,086
2,409,927		**4,833,517**	**1,384,351**	**6,134,266**	**25,550,713**	**1,531**	**152,446,212**
28,082,613	**382,879**	**5,706,749**	**54,608,241**	**114,058,207**	**230,058,848**	**52,084,729**	**1,173,529,690**
1,876,059	5,194,280	2,263,562	4,804,825	14,228,839	38,084,371	56,498	107,976,761
21,000	1,246,065	195,492	1,085,884	241,593	5,043,931		9,458,860
1,651		103,541	322,729	144,541	639,241	703	1,883,412
1,898,710	**6,440,345**	**2,562,595**	**6,213,438**	**14,614,973**	**43,767,543**	**57,201**	**119,319,033**
		354,041	380,371	194,036	3,309,246	16,579	4,995,692
134,504		807,104	1,378,033	290,600	7,071,349		15,902,939
		90,584	128,707	147,383	874,465		2,616,801
134,504		**1,251,729**	**1,887,111**	**632,019**	**11,255,060**	**16,579**	**23,515,432**
807,816		757,702	913,355	661,589	4,454,777		11,913,173
60		138,443	464,811	552,135	7,579,281	8,193	9,418,070
18,581		2,060	17,136	31,466	372,528		458,555

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
Canadian Transportation Accident Investigation and Safety Board		24,941	16,757	1,273,597	48,581	394,335
Chief Electoral Officer	717,340		145	10,302,449	926,291	2,820,585
Commissioner of Official Languages		55,780		435,173	134,677	152,458
Millennium Bureau of Canada					83	128,155
National Round Table on the Environment and the Economy	67,256			87,876	75	17,166
Public Service Staff Relations Board				63,394	9,062	12,974
Security Intelligence Review Committee				35,921	65,644	40,643
The Leadership Network	61,910			742,773		59,111
	926,379	**93,690**	**37,002**	**15,957,347**	**1,874,084**	**4,816,515**
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department						
Government Services Program	2,986,107	191,033,621	104,488	13,993,385	4,416,501	194,592,257
Canada Information Office	129			289,163		376,429
	2,986,236	**191,033,621**	**104,488**	**14,282,548**	**4,416,501**	**194,968,686**
SOLICITOR GENERAL						
Department	158,627			52,020	3,996	166,316
Correctional Service	252,298	1,942,349	73,867,755	12,615,496	646,023	9,171,078
National Parole Board	2,150		11,448	567,743	1,625	82,989
Office of the Correctional Investigator						33,644
Royal Canadian Mounted Police	520,906		4,729,393	12,984,645	1,697,580	21,680,105
Royal Canadian Mounted Police External Review Committee						29,232
Royal Canadian Mounted Police Public Complaints Commission					517,880	243,497
	933,981	**1,942,349**	**78,608,596**	**26,219,904**	**2,867,104**	**31,406,861**
TRANSPORT						
Department	220,599	24,749,965	419,590	10,493,266	1,059,044	10,052,761
Canadian Transportation Agency	16,575		17,536	327,099	1,485	305,629
Civil Aviation Tribunal				10,837	172,506	5,619
	237,174	**24,749,965**	**437,126**	**10,831,202**	**1,233,035**	**10,364,009**

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
95,863	10,840	64,809	226,705	205,691	1,465,570	467,596	4,295,285
815,179		174,635	132,181	869,019	7,806,389	2,472	24,566,685
24,227		87,057	53,385	4,561	1,426,969		2,374,287
		8,359	38,137	174,756	1,387,898		1,737,388
		68,337	23,778	30,367	1,201,414	5,991	1,502,260
		36,531	31,040	12,301	406,171		571,473
		12,874	17,772	23,160	165,424		361,438
13,107		44,892	143,152	175,493	1,948,776		3,189,214
1,774,833	**10,840**	**1,395,699**	**2,061,452**	**2,740,538**	**28,215,197**	**484,252**	**60,387,828**
20,219,317	797,082	1,733,790	16,152,618	125,286,044	266,675,153		837,990,363
5,704		189,740	168,406	383,012	2,401,717		3,814,300
20,225,021	**797,082**	**1,923,530**	**16,321,024**	**125,669,056**	**269,076,870**		**841,804,663**
330,445		225,619	251,214	15,272,790	1,314,204	12,248	17,787,479
4,903,197		1,675,880	17,558,300	3,920,435	53,081,661	20,511,892	200,146,364
207,581		130,374	184,840	619,136	738,401	21,040	2,567,327
		9,498	1,255	1,523	13,508		59,428
18,122,695	56,480	2,610,434	7,703,405	65,019,456	33,838,930	7,995,744	176,959,773
		14,282	2,757	107,838	17,416	663	172,188
38,749		29,941	40,535	309,994	381,458		1,562,054
23,602,667	**56,480**	**4,696,028**	**25,742,306**	**85,251,172**	**89,385,578**	**28,541,587**	**399,254,613**
2,568,271	17,276,804	1,717,053	8,116,929	7,533,469	48,129,153	526,054	132,862,958
		140,749	275,377	102,126	408,684		1,595,260
		6,687	7,526		82,155		285,330
2,568,271	**17,276,804**	**1,864,489**	**8,399,832**	**7,635,595**	**48,619,992**	**526,054**	**134,743,548**

PROFESSIONAL AND SPECIAL SERVICES—*Concluded*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
TREASURY BOARD						
Secretariat	**20,000**			**2,240,550**	**708,620**	**2,448,716**
VETERANS AFFAIRS						
Department						
Veterans Affairs Program	31,464		182,020,348	560,684	49,772	6,435,589
Veterans Review and Appeal Board Program			449		2,928	6,606
	31,464		**182,020,797**	**560,684**	**52,700**	**6,442,195**
Total	**138,571,504**	**856,371,431**	**565,617,430**	**395,475,494**	**97,369,254**	**598,235,895**

(1) Previously Medical Research Council.

(2) Previously Atomic Energy Control Board.

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
163,352		**1,153,382**	**1,366,608**	**88,706**	**30,328,343**		**38,518,277**
1,185,091		384,881	1,285,667	5,121,762	10,769,616		207,844,874
		23,858	35,267	83,707	127,982		280,797
1,185,091		**408,739**	**1,320,934**	**5,205,469**	**10,897,598**		**208,125,671**
131,426,161	**122,288,065**	**98,324,481**	**214,128,239**	**727,507,987**	**1,546,433,827**	**98,405,190**	**5,590,154,959**

SECTION 6

2000-2001

PUBLIC ACCOUNTS OF CANADA

Acquisition of Land, Buildings and Works

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Acquisition of land, buildings and works 6.2

ACQUISITION OF LAND, BUILDINGS AND WORKS

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at the following URL address: http://www.pwgsc.gc.ca/recgen/text/pubacc-e.html, or can be obtained on request by completing the Unpublished Information Request Form included at the beginning of this volume or by contacting Public Works and Government Services Canada at (819) 956-8551. This information includes for each Government program:

- the total amount spent in the current fiscal year; and,
- details for contracts of $250,000 or over ($25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrued charges) and the total expenditures to date.

ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	$	$	$	$	$
AGRICULTURE AND AGRI-FOOD					
Department		468,735	11,730,464	24,000	12,223,199
Canadian Food Inspection Agency		31,350	923,838		955,188
Canadian Grain Commission		579,664	1,202		580,866
		1,079,749	**12,655,504**	**24,000**	**13,759,253**
CANADA CUSTOMS AND REVENUE AGENCY	**14,500**		**2,873,498**		**2,887,998**
CANADIAN HERITAGE					
National Battlefields Commission		2,752,829	1,539,471		4,292,300
Parks Canada Agency	3,334,366	9,735,707	1,051,292	1,815,126	15,936,491
	3,334,366	**12,488,536**	**2,590,763**	**1,815,126**	**20,228,791**
ENVIRONMENT					
Department		**234,946**	**1,665,379**		**1,900,325**
FINANCE					
Office of the Superintendent of Financial Institutions			**135,250**		**135,250**
FISHERIES AND OCEANS		**62,864,411**	**1,295,901**	**232,901**	**64,393,213**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department		**1,170,362**	**16,373,510**	**2,927,248**	**20,471,120**
HEALTH					
Department		**14,891,991**	**385,659**	**90,593**	**15,368,243**

ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	$	$	$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Indian and Inuit Affairs Program	123,847	1,330,542	686,202		2,140,591
Northern Affairs Program		32,395	25,160		57,555
	123,847	**1,362,937**	**711,362**		**2,198,146**
INDUSTRY					
Department		252,593			252,593
Canadian Space Agency		600,303	1,093,972		1,694,275
National Research Council of Canada			13,171,237		13,171,237
		852,896	**14,265,209**		**15,118,105**
NATIONAL DEFENCE	**28,605**	**32,850,527**	**219,494,103**	**8,327,055**	**260,700,290**
NATURAL RESOURCES					
Department		**9,955,963**	**223,653**	**16,360**	**10,195,976**
PRIVY COUNCIL					
Chief Electoral Officer		**123,672**	**310,300**		**433,972**
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Government Services Program	**6,902,994**	**76,373,107**	**363,521,349**	**1,172,026**	**447,969,476**
SOLICITOR GENERAL					
Correctional Service		1,576,219	72,418,617		73,994,836
Royal Canadian Mounted Police	48,821	38,711,378	4,062,532	1,626,526	44,449,257
	48,821	**40,287,597**	**76,481,149**	**1,626,526**	**118,444,093**
TRANSPORT					
Department	**200**	**327,647**	**1,844,808**		**2,172,655**
VETERANS AFFAIRS					
Department					
Veterans Affairs Program		**516,100**	**3,488,830**		**4,004,930**
Total	**10,453,333**	**255,380,441**	**718,316,227**	**16,231,835**	**1,000,381,836**

SECTION 7

2000-2001

PUBLIC ACCOUNTS OF CANADA

Acquisition of Machinery and Equipment

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Page

Acquisition of machinery and equipment 7.2

ACQUISITION OF MACHINERY AND EQUIPMENT

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment(1)	Ammunition and weapons for defence	Communications equipment
	$	$	$
AGRICULTURE AND AGRI-FOOD			
Department	2,823,914		58,836
Canadian Food Inspection Agency	1,886,731		
Canadian Grain Commission	484		
	4,711,129		**58,836**
CANADA CUSTOMS AND REVENUE AGENCY	**1,710,897**	**183,742**	**10,738,369**
CANADIAN HERITAGE			
Department	186,655		
Canadian Radio-television and Telecommunications Commission	1,001		294
National Archives of Canada	22,327		127,397
National Battlefields Commission	54,102		47,515
National Film Board			
National Library	76		51,691
Parks Canada Agency	6,094,148		294,529
Public Service Commission	37		211,534
Status of Women—Office of the Co-ordinator			
	6,358,346		**732,960**
CITIZENSHIP AND IMMIGRATION			
Department	715,896		868,330
Immigration and Refugee Board of Canada			113,550
	715,896		**981,880**
ENVIRONMENT			
Department	3,766,070	42,827	1,174,668
Canadian Environmental Assessment Agency			11,691
	3,766,070	**42,827**	**1,186,359**

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
19,756,212	8,715,074	1,526,499	160,160	368,007	5,726,851	39,135,553
10,188,426	8,222,964	954,304		331,842	651,871	22,236,138
2,844,984	1,079,331	154,724	5,496	47,831	54,472	4,187,322
32,789,622	**18,017,369**	**2,635,527**	**165,656**	**747,680**	**6,433,194**	**65,559,013**
61,572,446	**1,166,289**	**11,781,307**		**1,800,454**	**5,547,231**	**94,500,735**
8,479,003	406,659	857,395		504,580	167,676	10,601,968
766,759		121,755		81,049		970,858
1,875,081	102,016	165,930		148,175	270,269	2,711,195
22,774	33		3,211	43,895	64,584	236,114
1,359,789		779,940			2,707,625	4,847,354
1,564,686		493,856		40,337	225,179	2,375,825
11,905,173	832,836	705,192	3,117,100	232,554	3,421,975	26,603,507
3,130,601		376,112		413,405		4,131,689
87,444		41,164		6,266		134,874
29,191,310	**1,341,544**	**3,541,344**	**3,120,311**	**1,470,261**	**6,857,308**	**52,613,384**
18,444,125	260,102	10,656,783		1,566,939	2,183,648	34,695,823
5,173,341		676,265		24,310		5,987,466
23,617,466	**260,102**	**11,333,048**		**1,591,249**	**2,183,648**	**40,683,289**
20,593,097	19,021,718	2,039,538		1,069,291	2,813,192	50,520,401
213,500		6,296		2,720	10,257	244,464
20,806,597	**19,021,718**	**2,045,834**		**1,072,011**	**2,823,449**	**50,764,865**

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment
	$	$	$
FINANCE			
Department			
Economic, Social and Financial Policies Program	1,962		189,142
Public Debt Program			
	1,962		*189,142*
Auditor General			105,754
Canadian International Trade Tribunal			12,219
Financial Transactions and Reports Analysis Centre of Canada	21,962		7,174
Office of the Superintendent of Financial Institutions			
	23,924		**314,289**
FISHERIES AND OCEANS	**28,394,878**	**482,572**	**6,502,715**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	5,416,689		6,344,867
Canadian International Development Agency	2,457		158,167
International Joint Commission			
NAFTA Secretariat, Canadian Section			3,774
Northern Pipeline Agency			
	5,419,146		**6,506,808**
GOVERNOR GENERAL	**1,824**		**5,103**
HEALTH			
Department	1,915,715		1,199,015
Hazardous Materials Information Review Commission			1,717
Canadian Institutes of Health Research[4]	23,248		3,767
Patented Medicine Prices Review Board			
	1,938,963		**1,204,499**
HUMAN RESOURCES DEVELOPMENT			
Department	2,101,213		3,390,015
Canada Industrial Relations Board			564
Canadian Artists and Producers Professional Relations Tribunal			
Canadian Centre for Occupational Health and Safety			
	2,101,213		**3,390,579**

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
5,064,262		1,636,897		276,743	49,851	7,218,857
23,599						23,599
5,087,861		*1,636,897*		*276,743*	*49,851*	*7,242,456*
995,812		95,044		11,260	16,899	1,224,769
208,741		23,423		3,325		247,708
5,119,356		28,879		137,408	920,803	6,235,582
1,328,162		522,420			118,742	1,969,324
12,739,932		**2,306,663**		**428,736**	**1,106,295**	**16,919,839**
40,765,520	**17,573,081**	**5,777,175**	**1,045,092**	**1,021,921**	**15,072,058**	**116,635,012**
36,285,299	646,481	13,881,913		1,897,714	7,347,933	71,820,896
5,906,786		1,979,877			296,325	8,343,612
229,237		16,290		10,833		256,360
25,051		15,464				44,289
10,625						10,625
42,456,998	**646,481**	**15,893,544**		**1,908,547**	**7,644,258**	**80,475,782**
263,248		**36,736**		**4,989**	**34,471**	**346,371**
43,535,684	21,039,556	5,386,867	1,128,064	8,236,496	6,004,311	88,445,708
87,817		122,134		39,470	5,965	257,103
618,836		88,553		1,045		735,449
136,852		20,295		4,353	2,160	163,660
44,379,189	**21,039,556**	**5,617,849**	**1,128,064**	**8,281,364**	**6,012,436**	**89,601,920**
83,269,107	216,161	11,118,208		1,976,347	7,466,609	109,537,660
376,755		5,240		21,575	78,918	483,052
34,709		2,047		382		37,138
163,685		11,633				175,318
83,844,256	**216,161**	**11,137,128**		**1,998,304**	**7,545,527**	**110,233,168**

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment(1)	Ammunition and weapons for defence	Communications equipment
	$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Administration Program			80,902
Indian and Inuit Affairs Program	172,592		289,186
Northern Affairs Program	339,700		291,206
	512,292		*661,294*
Canadian Polar Commission			
	512,292		**661,294**
INDUSTRY			
Department	1,409,751		2,102,973
Atlantic Canada Opportunities Agency	72,861		82,576
Canadian Space Agency	15,969		1,248,188
Competition Tribunal			
Copyright Board			5,120
Economic Development Agency of Canada for the Regions of Quebec	52,159		33,125
National Research Council of Canada	737,064		
Natural Sciences and Engineering Research Council			10,380
Social Sciences and Humanities Research Council			5,294
Statistics Canada	49,387		488,280
Western Economic Diversification	420		52,047
	2,337,611		**4,027,983**
JUSTICE			
Department	70,026		122,285
Canadian Human Rights Commission			38,031
Canadian Human Rights Tribunal			
Commissioner for Federal Judicial Affairs			
Federal Court of Canada	2,721		130,592
Law Commission of Canada			796
Offices of the Information and Privacy Commissioners of Canada	25,469		28,365
Supreme Court of Canada	38,627		5,130
Tax Court of Canada			
	136,843		**325,199**

Computer related equipment and software	Specialized equipment(2)	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment(3)	Total
$	$	$	$	$	$	$
5,057,167	30	1,674,523		245,948	52,887	7,111,457
10,750,638	23,725	2,030,365		465,674	204,241	13,936,421
1,700,104	112,738	623,790		251,857	239,381	3,558,776
17,507,909	*136,493*	*4,328,678*		*963,479*	*496,509*	*24,606,654*
83,746		1,028			2,767	87,541
17,591,655	**136,493**	**4,329,706**		**963,479**	**499,276**	**24,694,195**
31,022,404	3,041,638	4,717,759		1,159,719	1,364,971	44,819,215
2,580,270		722,447		51,745		3,509,899
6,449,591	97,194,398	1,038,332		47,163	2,890,763	108,884,404
87,958		5,765		7,196	38,180	139,099
38,434		42,405			11,602	97,561
1,124,940		131,852		4,418	52,149	1,398,643
22,638,095	5,062,205	2,235,036	32,449,315	801,268	1,103,973	65,026,956
1,097,740		174,715		25,500	12,793	1,321,128
641,329		346,043		30,042	8,196	1,030,904
4,311,309		251,078		21,145,879	592,634	26,838,567
2,003,074		264,399		67,842	176,963	2,564,745
71,995,144	**105,298,241**	**9,929,831**	**32,449,315**	**23,340,772**	**6,252,224**	**255,631,121**
13,610,339		6,298,236		966,611		21,067,497
429,684		206,610				674,325
30,200		9,755		5,004	25,964	70,923
628,161		100,948		26,097		755,206
970,108	3,166	499,101		5,043	6,873	1,617,604
31,963		6,450				39,209
412,036		855,630		5,848	55,864	1,383,212
624,083	57,169	449,229		115,751	62,742	1,352,731
227,343		149,146		36,786	18,226	431,501
16,963,917	**60,335**	**8,575,105**		**1,161,140**	**169,669**	**27,392,208**

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment
	$	$	$
NATIONAL DEFENCE	**811,763,520**	**685,125,718**	**297,391,760**
NATURAL RESOURCES			
Department	1,442,347		782,307
Canadian Nuclear Safety Commission	54,375		22,685
National Energy Board			21,611
	1,496,722		**826,603**
PARLIAMENT			
The Senate	27,008		
House of Commons	57,321	360	865,152
Library of Parliament			59,316
	84,329	**360**	**924,468**
PRIVY COUNCIL			
Department	84,758		803,408
Canadian Centre for Management Development	1,355		799
Canadian Intergovernmental Conference Secretariat			42,525
Canadian Transportation Accident Investigation and Safety Board	116,228		33,427
Chief Electoral Officer	48,505		1,850
Commissioner of Official Languages	1,129		9,361
Millennium Bureau of Canada			
National Round Table on the Environment and the Economy			120
Public Service Staff Relations Board			6,431
Security Intelligence Review Committee			6,661
The Leadership Network			10,562
	251,975		**915,144**
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			
Government Services Program	1,490,090		1,285,297
Canada Information Office			37,764
	1,490,090		**1,323,061**

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
355,524,311	**119,057,842**	**18,285,009**	**816,266**	**4,627,896**	**51,335,409**	**2,343,927,731**
20,372,745	10,989,905	1,853,318	108,009	196,312	3,326,506	39,071,449
1,006,881	95,209	159,039		127,725	25,132	1,491,046
685,450	703	55,589		43,765	10,689	817,807
22,065,076	**11,085,817**	**2,067,946**	**108,009**	**367,802**	**3,362,327**	**41,380,302**
1,130,313		387,237		293,733		1,838,291
7,653,263		1,223,209		441,579	841,494	11,082,378
664,257		197,582		88,429	13,772	1,023,356
9,447,833		**1,808,028**		**823,741**	**855,266**	**13,944,025**
3,756,529	13,363	568,686		16,551	64,744	5,308,039
588,945		860,978		88,562	43,166	1,583,805
150,742		3,173				196,440
1,001,046	5,431	75,025		36,403	70,539	1,338,099
2,585,711		143,000		117,384	495,699	3,392,149
399,634		49,107		24,548		483,779
5,561		3,440				9,001
110,592		7,695		459		118,866
146,257		53,225		2,095		208,008
133,227	7,222	106,382		6,124		259,616
237,310	18,725	36,262		18	3,866	306,743
9,115,554	**44,741**	**1,906,973**		**292,144**	**678,014**	**13,204,545**
34,207,168	2,414,041	2,002,462	89,122	43,021,454	16,729,079	101,238,713
1,194,749		180,520		118,487	43,804	1,575,324
35,401,917	**2,414,041**	**2,182,982**	**89,122**	**43,139,941**	**16,772,883**	**102,814,037**

ACQUISITION OF MACHINERY AND EQUIPMENT—*Concluded*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment
	$	$	$
SOLICITOR GENERAL			
Department	17,304		41,024
Correctional Service	5,762,515	362,823	7,528,358
National Parole Board	84,070		44,191
Office of the Correctional Investigator			
Royal Canadian Mounted Police	53,690,809		27,900,084
Royal Canadian Mounted Police External Review Committee			
Royal Canadian Mounted Police Public Complaints Commission			1,045
	59,554,698	**362,823**	**35,514,702**
TRANSPORT			
Department	28,783,024	14,393	412,497
Canadian Transportation Agency			22,044
Civil Aviation Tribunal			
	28,783,024	**14,393**	**434,541**
TREASURY BOARD			
Secretariat			
VETERANS AFFAIRS			
Department			
Veterans Affairs Program	19,566		148,193
Veterans Review and Appeal Board Program			1,205
	19,566		**149,398**
Total	**961,572,956**	**686,212,435**	**374,116,550**

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(1) This category includes ships and boats, $286,046,957; aircraft, $397,633,789; military and non-military road motor vehicles, $214,076,414; and, miscellaneous vehicles, $33,821,062.

(2) This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

(3) This category includes items such as conveying, elevating and materiel-handling and other equipment.

(4) Previously Medical Research Council.

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
910,581		158,195		35,255	90,359	1,252,718
16,425,135	191,267	5,571,640	116,412	594,176	15,451,317	52,003,643
633,671		105,748		18,697	26,661	913,038
72,968		3,268			40,002	116,238
52,986,442	3,517,485	6,369,903	185,076	1,799,393	3,724,041	150,173,233
12,450		32,155				44,605
99,977		19,326		7,415	520	128,283
71,141,224	**3,708,752**	**12,260,235**	**301,488**	**2,454,936**	**19,332,900**	**204,631,758**
16,845,204	472,672	2,024,153	58,596	104,185	3,925,765	52,640,489
932,751		311,423		9,598	5,600	1,281,416
17,777,955	**472,672**	**2,335,576**	**58,596**	**113,783**	**3,931,365**	**53,921,905**
2,350,263		**2,180,623**		**728,902**	**50,710**	**5,310,498**
7,191,698	2,796	607,072		636,547	783,687	9,389,559
73,642		29,487		14,594	12,935	131,863
7,265,340	**2,796**	**636,559**		**651,141**	**796,622**	**9,521,422**
1,029,066,773	**321,564,031**	**138,604,728**	**39,281,919**	**98,991,193**	**165,296,540**	**3,814,707,125**

SECTION 8

2000-2001

PUBLIC ACCOUNTS OF CANADA

Transfer Payments

CONTENTS

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Transfer payments 8.2

TRANSFER PAYMENTS

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at the following URL address: http://www.pwgsc.gc.ca/recgen/text/pubacc-e.html, or can be obtained on request by completing the Unpublished Information Request Form included at the

TRANSFER PAYMENTS

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	$	$	$
AGRICULTURE AND AGRI-FOOD			
Department	277,598,525	1,057,440,525	377,381,551
Canadian Food Inspection Agency	15,392,321		15,278
	292,990,846	**1,057,440,525**	**377,396,829**
CANADA CUSTOMS AND REVENUE AGENCY	**102,688,928**		**118,953,137**
CANADIAN HERITAGE			
Department	15,678,388	118,197,225	223,151,429
National Archives of Canada			
National Film Board			
National Library			
Parks Canada Agency			3,159,050
Status of Women—Office of the Co-ordinator			
	15,678,388	**118,197,225**	**226,310,479**
CITIZENSHIP AND IMMIGRATION			
Department	**49,813,180**		**174,115,488**
ENVIRONMENT			
Department	354,145	2,115,550	5,627,597
Canadian Environmental Assessment Agency		127,462	104,056
	354,145	**2,243,012**	**5,731,653**
FINANCE			
Department			
Economic, Social and Financial Policies Program			
Federal-Provincial Transfers Program			26,965,270,336
			26,965,270,336
Auditor General			
			26,965,270,336

beginning of this volume or by contacting Public Works and Government Services Canada at (819) 956-8551. This information includes for each Government program:

- **the total amount spent in the current fiscal year;**
- **the total amount paid to a recipient or class of recipients; and,**
- **a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrued charges) to a recipient that totals $100,000 or over. Details include the name and location of the recipient together with the total amount paid.**

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Other expenditures from internal sources	Total
$	$	$	$	$	$
3,218,787	80,025,990	10,514,464			1,806,179,842
	366,920				15,774,519
3,218,787	**80,392,910**	**10,514,464**			**1,821,954,361**
					221,642,065
700	411,293,200	221,825			768,542,767
	2,465,000				2,465,000
	234,950				234,950
	29,031				29,031
	1,050,000				4,209,050
	9,175,000		75,000		9,250,000
700	**424,247,181**	**221,825**	**75,000**		**784,730,798**
2,188,230	**140,243,682**				**366,360,580**
5,638,266	49,800,989			615,118	64,151,665
	239,531				471,049
5,638,266	**50,040,520**			**615,118**	**64,622,714**
639,567,768					639,567,768
					26,965,270,336
639,567,768					*27,604,838,104*
	377,510				377,510
639,567,768	**377,510**				**27,605,215,614**

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	$	$	$
FISHERIES AND OCEANS	**162,284,215**	**3,000,733**	**1,380,985**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	38,997,933		
Canadian International Development Agency			
	38,997,933		
GOVERNOR GENERAL	**312,914**		
HEALTH			
Department	550,785,557		29,542,196
Canadian Institutes of Health Research(1)	357,720,628		
	908,506,185		**29,542,196**
HUMAN RESOURCES DEVELOPMENT	**24,679,842,982**	**481,372,661**	**877,641,795**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Administration Program	458,000		
Indian and Inuit Affairs Program	26,543,944	214,829,102	365,868,301
Northern Affairs Program	5,265,134	73,635	41,522,873
	32,267,078	*214,902,737*	*407,391,174*
Canadian Polar Commission			
	32,267,078	**214,902,737**	**407,391,174**
INDUSTRY			
Department	30,493,657	414,807,707	
Atlantic Canada Opportunities Agency	7,273,103	90,910,353	32,386,530
Canadian Space Agency	186,140		
Economic Development Agency of Canada for the Regions of Quebec		103,017,516	195,000
National Research Council of Canada		66,686,546	
Natural Sciences and Engineering Research Council	538,817,303		
Social Sciences and Humanities Research Council	129,283,249		
Statistics Canada			
Western Economic Diversification		84,828,880	7,777,031
	706,053,452	**760,251,002**	**40,358,561**

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payment to municipalities and local organizations	Re-allocation of transfer payments	Other expenditures from internal sources	Total
$	$	$	$	$	$
313,613	**73,119,998**				**240,099,544**
253,890,069	78,056,977			6,250,895	377,195,874
1,788,726,090				191,803,863	1,980,529,953
2,042,616,159	**78,056,977**			**198,054,758**	**2,357,725,827**
					312,914
5,963,900		345,397,293			931,688,946
	11,912,669			200,000	369,833,297
5,963,900	**11,912,669**	**345,397,293**		**200,000**	**1,301,522,243**
	80,552,280	**39,473,905**			**26,158,883,623**
					458,000
	3,774,216,684	3,483,971			4,384,942,002
	15,864,678				62,726,320
	3,790,081,362	*3,483,971*			*4,448,126,322*
6,000	12,500				18,500
6,000	**3,790,093,862**	**3,483,971**			**4,448,144,822**
5,124,092	197,876,495				648,301,951
	70,481,306	8,033,430		6,774,732	215,859,454
18,812,950	1,598,692			12,007,613	32,605,395
	83,313,032	10,876,738			197,402,286
11,500,286	69,034,950			1,209,781	148,431,563
					538,817,303
					129,283,249
	560,800				560,800
	49,626,470			25,221,628	167,454,009
35,437,328	**472,491,745**	**18,910,168**		**45,213,754**	**2,078,716,010**

TRANSFER PAYMENTS—*Continued*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	$	$	$
JUSTICE			
Department	7,420,265		318,832,013
Commissioner for Federal Judicial Affairs	53,061,319		
Supreme Court of Canada	1,517,017		
	61,998,601		**318,832,013**
NATIONAL DEFENCE	**13,709,245**	**4,381,353**	**115,314,084**
NATURAL RESOURCES			
Department	32,000	28,503,527	29,097,335
Canadian Nuclear Safety Commission[2]			
	32,000	**28,503,527**	**29,097,335**
PARLIAMENT			
The Senate	200,585		
House of Commons			
	200,585		
PRIVY COUNCIL			
Department			
Canadian Centre for Management Development			
Chief Electoral Officer			
Millennium Bureau of Canada			
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			
Government Services Program		976,741	
Canada Information Office		100,000	
		1,076,741	
SOLICITOR GENERAL			
Department			444,355
Correctional Service	282,522		115,000
National Parole Board			
Royal Canadian Mounted Police	32,441,562		
	32,724,084		**559,355**

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Other expenditures from internal sources	Total
$	$	$	$	$	$
477,793	35,649,888				362,379,959
					53,061,319
					1,517,017
477,793	**35,649,888**				**416,958,295**
97,821,935	**1,679,810**	**12,507,306**			**245,413,733**
1,293,677	69,516,191				128,442,730
	482,991				482,991
1,293,677	**69,999,182**				**128,925,721**
330,454					531,039
748,312					748,312
1,078,766					**1,279,351**
	5,008,937				5,008,937
	173,340				173,340
	24,793,158				24,793,158
	63,137,383				63,137,383
	93,112,818				**93,112,818**
	171,000	403,984,957	(403,073,163)		2,059,535
	2,489,382			(248,000)	2,341,382
	2,660,382	**403,984,957**	**(403,073,163)**	**(248,000)**	**4,400,917**
	39,716,428	4,881,156			45,041,939
448,827	3,633,460	1,784,110			6,263,919
	16,800				16,800
1,900	290,308				32,733,770
450,727	**43,656,996**	**6,665,266**			**84,056,428**

TRANSFER PAYMENTS—*Concluded*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to province and territories
	$	$	$
TRANSPORT			
Department	1,082,224	81,720,636	136,193,638
	1,082,224	**81,720,636**	**136,193,638**
TREASURY BOARD			
Secretariat	316,782		
	316,782		
VETERANS AFFAIRS			
Department			
Veterans Affairs Program	1,444,496,563		83,383
	1,444,496,563		**83,383**
Total	**28,544,350,330**	**2,753,090,152**	**29,824,172,441**

(1) Previously Medical Research Council.

(2) Previously Atomic Energy Control Board.

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Other expenditures from internal sources	Total
$	$	$	$	$	$
235,648	25,801,459	46,074,296			291,107,901
235,648	**25,801,459**	**46,074,296**			**291,107,901**
9,150,641	135,000				9,602,423
9,150,641	**135,000**				**9,602,423**
6,659,974	11,401,000				1,462,640,920
6,659,974	**11,401,000**				**1,462,640,920**
2,852,119,912	**5,485,625,869**	**887,233,451**	**(402,998,163)**	**243,835,630**	**70,187,429,622**

SECTION 9

2000-2001

PUBLIC ACCOUNTS OF CANADA

Public Debt Charges

CONTENTS

Page

Public debt charges 9.2

PUBLIC DEBT CHARGES

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
- the amortization of premiums, discounts and commissions on unmatured debt; and,
- the servicing costs and costs of issuing new borrowings.

The following statement presents details of current year's public debt charges.

PUBLIC DEBT CHARGES

	Rate of interest	Amount of principal	Amount expended in 2000-2001
	%	$	$
UNMATURED DEBT—			
Interest on marketable bonds—			
Payable in Canadian currency—			
J2—1976/78-2001	9.5	913,577,000	82,925,515
J7—1977-2002	8.75	213,000,000	18,053,651
J18—1978-2003	9.5	558,907,000	51,866,246
J22—1978-2000 (matured December 15, 2000)	9.75		34,458,904
J24—1979-2004	10.25	1,881,867,000	176,855,942
J25—1979-2002	10	1,830,758,000	187,824,522
J30—1979/87-2004	10.5	585,586,000	61,297,900
J34—1979/80/83-2002	11.25	1,221,894,000	144,909,626
J35—1980/83-2003	11.75	2,093,802,000	237,884,525
J42—1980/81-2001	13	1,325,000,000	171,742,332
J66—1981-2001 (matured February 1, 2001)	15.75		56,117,466
J70—1981-2000 (matured July 1, 2000)	15		6,652,397
J79—1982-2002	15.5	339,095,000	52,485,631
H6—1983/85-2005	12.25	1,065,355,000	131,888,764
H9—1983/84-2005	12	1,057,069,000	150,457,779
H18—1984/85-2006	12.5	625,976,000	96,136,849
H22—1984-2004	13.5	541,000,000	59,188,080
H26—1984-2006	14	958,100,000	143,072,828
H30—1984-2007	13.75	318,550,000	48,137,635
H36—1984-2007	13	610,741,000	85,071,114
H41—1984-2008	12.75	750,000,000	102,925,048
H52—1985-2008	11.75	627,957,000	90,812,243
H58—1985-2009	11.5	400,000,000	56,238,727
H63—1985/88-2009	10.75	755,511,000	99,676,881
H68—1985/87-2009	11	672,831,000	80,405,677
H74—1985/87/88/89-2008	10	3,257,854,000	324,892,837
H79—1986-2010	9.75	300,000,000	28,635,476
H81—1986/87/89/90-2010	9.5	2,474,254,000	227,871,196
H85—1986-2010	8.75	183,813,000	18,249,804
H87—1986/87/88-2011	9	1,256,274,000	133,880,901
H98—1987-2011	8.5	669,390,000	57,020,407
A23—1989/90/91-2014	10.25	3,125,000,000	322,436,216
A30—1990-2000 (matured May 1, 2000)	9.75		13,252,654
A32—1990-2000 (matured July 1, 2000)	10.5		77,167,808
A33—1990-2000 (matured September 1, 2000)	11.5		57,657,534
A34—1990-2015	11.25	2,327,116,000	263,220,434
A37—1990/91-2001 (matured March 1, 2001)	10.5		305,869,926
A39—1990/91-2021	10.5	1,797,000,000	188,855,445
A40—1991-2001	9.75	2,708,100,000	322,707,273
A43—1991-2021	9.75	4,435,246,000	442,638,838
A45—1991-2001	9.75	3,850,000,000	374,346,575
A47—1991/92-2002	8.5	5,450,000,000	467,720,815
A49—1991/92-2022	9.25	2,399,000,000	228,895,558
A55—1992/93/94-2023	8	8,200,000,000	654,202,740
A57—1992/93-2003	7.25	6,900,000,000	500,124,097
A61—1993-2003	7.5	8,800,000,000	662,161,039
A72—1994-2004	6.5	7,900,000,000	518,620,230

PUBLIC DEBT CHARGES—*Continued*

	Rate of interest	Amount of principal	Amount expended in 2000-2001
	%	$	$
A75—1994/95-2004	9	7,700,000,000	691,101,370
A76—1994/95-2025	9	8,900,000,000	798,805,479
A79—1995-2005	8.75	8,000,000,000	696,559,025
A81—1995-2000 (matured September 1, 2000)	7.5		238,150,685
L25—1991/92/93/94/95-2021	4.25	6,050,500,431	254,783,165
L26—1995/96/97-2026	4.25	5,806,307,326	244,500,094
L27—1999-2031	4	3,241,897,432	95,576,159
M1—1990-2019	10.186	8,436,324	3,466,032
VR22—1995/96-2001 (matured March 1, 2001)	7.5		647,054,795
VU50—1996-2006	7	9,100,000,000	634,136,097
VW17—1996/97-2027	8	9,600,000,000	765,895,890
VX99—1996-2001	7	10,600,000,000	758,945,751
WB60—1996/97-2007	7.25	9,500,000,000	696,905,500
WE00—1997-2002	5.5	10,200,000,000	571,024,738
WH31—1997-2008	6	9,200,000,000	566,452,986
WL43—1998-2029	5.75	12,000,000,000	621,511,986
WN09—1998-2003	5.25	9,700,000,000	508,064,708
WP56—1998-2000 (matured December 1, 2000)	5		233,972,603
WR13—1998/99-2009	5.5	9,400,000,000	520,730,567
WT78—1998/99-2001	4.5	5,350,242,000	307,518,587
WU42—1999-2004	5	10,850,000,000	541,335,278
WW08—1999-2001	5.25	7,000,000,000	366,493,151
WX80—1999-2010	5.5	10,400,000,000	567,917,254
WY63—1999/2000-2005	6	11,100,000,000	584,445,737
XA78—1999-2002	5.75	7,200,000,000	412,865,753
XB51—2000-2011	5.75	10,100,000,000	330,591,781
XC35—2000-2002	6	7,100,000,000	284,367,123
XD18—2000-2006	5.75	5,000,000,000	72,465,753
XE90—2000-2003	5.75	7,000,000,000	78,294,520
		295,487,006,513	*21,711,446,652*
Less: Government's holdings		514,259,000	
		294,972,747,513	***21,711,446,652***
Payable in foreign currencies—			
1995-2000 (matured May 30, 2000)	6.5		25,317,283
1995-2005	6.375	2,364,450,000	144,290,263
1996-2001	6.5	1,576,300,000	101,226,215
1996-2006	6.75	1,576,300,000	93,042,493
1997-2002	6.125	1,576,300,000	102,060,094
1997-2007	floating	502,839,700	31,716,208
1998-2003	5.625	3,152,600,000	171,402,031
1998-2008	4.875	2,829,898,304	141,483,215
1998-2008	5.25	3,940,750,000	226,626,440
1999-2004	6.375	3,152,600,000	198,559,115
2001-2003	9.5	151,947,438	3,013,672
2001-2010	8.6	248,889,889	3,305,491
2001-2016	8.25	60,284,017	1,660,194
2001-2018	9.7	25,346,904	467,885
2001-2019	8.8	5,517,050	120,714
		21,164,023,302	*1,244,291,313*
Less: Government's holdings		505,958,209	
		20,658,065,093	***1,244,291,313***
		315,630,812,606	**22,955,737,965**
Interest on Canada savings and Canada premium bonds—			
Canada savings bonds—			
S44—1989-2001	various	1,761,746,262	129,816,948
S45—1990-2002	various	1,618,673,744	110,990,214
S46—1991-2003	various	2,303,145,068	149,915,740
S47—1992-2004	various	2,675,754,900	167,967,326
S48—1993-2005	various	1,632,333,794	101,133,109
S49—1994-2006	various	2,391,580,987	148,353,118
S50—1995-2007	various	1,493,574,444	82,796,754

PUBLIC DEBT CHARGES—*Continued*

	Rate of interest	Amount of principal	Amount expended in 2000-2001
	%	$	$
S51—1996-2008	various	2,627,390,997	175,222,301
S52—1997-2009	various	2,652,180,392	139,126,266
S53—1997-2009	various	14,371,766	(429,776)
S54—1998-2008	various	1,052,590,408	45,630,256
S55—1998-2008	various	76,267,076	3,881,441
S56—1999-2009	various	14,401,805	718,128
S57—1999-2009	various	9,385,420	448,916
S58—1999-2009	various	16,107,036	671,071
S59—1999-2009	various	15,710,505	718,435
S60—1999-2009	various	722,751,242	18,578,253
S61—1999-2009	various	64,871,435	3,127,939
S62—1999-2010	various	22,177,629	1,008,078
S63—1999-2010	various	15,175,420	709,743
S64—1999-2010	various	26,491,428	1,064,863
S65—1999-2010	various	31,448,810	1,473,436
S66—2000-2010	various	846,356,353	17,135,729
S67—2000-2010	various	53,523,187	865,386
S68—2001-2011	various	31,043,026	376,497
S69—2001-2011	various	29,103,992	213,369
S70—2001-2011	various	14,355,206	46,072
S71—2001-2011	various	32,100	
Adjustment attributable to prior years			228,028,698
		22,212,544,432	*1,529,588,310*
Less: Government's holdings		317,439,765	
		21,895,104,667	***1,529,588,310***
Canada premium bonds—			
P1—1997-2007	various	80,030,240	5,487,955
P2—1998-2008	various	19,421,471	1,029,234
P3—1998-2008	various	1,381,022,097	110,679,834
P4—1998-2008	various	122,568,004	5,801,206
P5—1999-2009	various	24,716,635	1,201,618
P6—1999-2009	various	22,010,149	1,040,643
P7—1999-2009	various	71,485,817	3,267,822
P8—1999-2009	various	64,974,010	5,285,587
P9—1999-2009	various	487,489,999	28,191,973
P10—1999-2009	various	140,693,044	7,926,529
P11—2000-2010	various	43,594,459	2,420,044
P12—2000-2010	various	36,894,948	1,988,731
P13—2000-2010	various	83,301,750	4,604,847
P14—2000-2010	various	119,794,234	6,288,487
P15—2000-2010	various	710,980,098	16,294,514
P16—2000-2010	various	141,798,431	2,599,341
P17—2001-2011	various	180,166,574	2,477,290
P18—2001-2011	various	433,435,356	3,792,559
P19—2001-2011	various	39,498,022	143,330
P20—2001-2011	various	124,700	
		4,204,000,038	*210,521,544*
		26,099,104,705	**1,740,109,854**
Interest on bonds for Canada Pension Plan	**various**	**3,403,537,000**[1]	**360,597,479**
Interest on promissory notes - TD Trust Company	**various**	**9,318,770**	**560,025**
Interest on promissory notes - Montreal Trust Company	**various**	**60,781,728**	**3,472,527**
Interest on Canada notes	**various**	**1,580,023,000**	**34,238,004**
Interest on Euro medium term notes	**various**	**3,692,082,769**	**238,582,683**
Total interest on unmatured debt		350,475,660,578	25,333,298,537
Amortization of discounts on Treasury bills—			
Amortization of discounts on 1999-2000 issues			1,731,107,978
Amortization of discounts on 2000-2001 issues		88,700,000,000	2,844,344,171
		88,700,000,000	**4,575,452,149**

PUBLIC DEBT CHARGES—*Continued*

	Rate of interest	Amount of principal	Amount expended in 2000-2001
	%	$	$
Amortization of discounts and premiums on marketable bonds			**675,463,872**
Amortization of discounts on Canada bills—			
Amortization of discounts on 1999-2000 issues			50,098,740
Amortization of discounts on 2000-2001 issues		7,227,649,184	295,081,516
		7,227,649,184	**345,180,256**
Amortization of commissions and remunerations on Canada savings bonds			**26,005,770**
Total amortization of premiums, discounts and commissions on unmatured debt		95,927,649,184	5,622,102,047
Servicing costs and costs of issuing new borrowings			121,166,985
Total public debt charges related to unmatured debt		**446,403,309,762**	**31,076,567,569**
PENSION AND OTHER ACCOUNTS (INTEREST)—			
Public sector pensions—			
Public Service Superannuation Account	various	81,574,680,376	7,663,594,204
Public Service Pension Fund Account	various	96,391,625	
Canadian Forces Superannuation Account	various	50,882,401,017	4,288,787,827
Canadian Forces Pension Fund Account	various	56,601,545	
Royal Canadian Mounted Police Superannuation Account	various	9,489,323,066	952,889,131
Royal Canadian Mounted Police Pension Fund Account	various	8,517,057	
Members of Parliament Retiring Allowances Account	various	322,708,427	31,014,334
Members of Parliament Retirement Compensation Arrangements Account	various	52,393,494	5,031,774
Retirement Compensation Arrangements Account	various	1,012,956,945	83,126,279
Supplementary Retirement Benefits Account	various	76,240,145	4,073,798
		143,572,213,697	*13,028,517,347*
Allowance for pension adjustments		(14,387,000,000)	
		129,185,213,697	***13,028,517,347***
Canada Pension Plan (net of securities held by the CPP investment Fund)	***various***	***6,390,525,340***	***336,724,275***
Government Annuities Account	***various***	***507,588,964***	***29,674,850***
Confederation Bridge		770,174,565	
Pilot Training Program—MILIT-AIR Inc.		709,258,524	
Deposit accounts—			
General security deposit	various	358 196	
St. Lawrence Seaway Authority	various		333,920
Petro-Canada Limited—Cash reserve	various		218,617
Security for costs	various	346,918	11,672
Contractors' security deposits	various	6,296,789	325,297
Non-interest bearing accounts		123,786,679	
		130,788,582	***889,506***
Trust accounts—			
Halifax 1917 explosion pension account	various	42,642	4,234
Indian band funds	various	1,115,321,858	56,984,479
Indian estate accounts	various	9,045,173	523,442
Indian savings accounts	various	63,862,786	4,312,591
Canadian Security Intelligence Service—Scholastic awards	various	31,878	1,599
Royal Canadian Mounted Police—Benefit trust fund	various	2,105,797	100,748
Inmates' trust fund	various	9,240,921	10,566
Administered trust accounts	various	2,705,745	147,195
Estates fund	various	2,464,832	133,042
Veterans administration and welfare trust fund	various	796,912	36,489
Non-interest bearing accounts		1,039,820	
		1,206,658,364	***62,254,385***

PUBLIC DEBT CHARGES—*Concluded*

	Rate of interest	Amount of principal	Amount expended in 2000-2001
	%	$	$
Insurance and death benefit accounts—			
Insurance company liquidation	various	6,624,145	258,848
Regular forces death benefit account	various	189,442,223	16,287,519
Public Service death benefit account	various	1,799,147,082	151,386,327
Non-interest bearing accounts		19,099,796	
		2,014,313,246	*167,932,694*
Pension accounts—			
Annuities agents' pension account	various	11,176	576
Royal Canadian Mounted Police—Dependants' pension fund	various	30,960,532	2,656,932
		30,971,708	*2,657,508*
Other specified purpose accounts—			
Commodity Industry Development Fund—Province	various	806,073	41,754
Net Income Stabilization Account	various	1,627,945,983	77,344,763
Shared-cost agreements—Research—Agriculture	various	23,990,396	813,598
Mackenzie King trust account	various	283,392	13,118
Common school funds—Ontario and Quebec	5	2,677,771	133,888 (2)
Dyskinesia and torticollis research	various	77,885	58,357
Labour standards suspense account	various	1,335,095	24,361
Indian moneys suspense account	various	30,837,852	1,549,330
Natural Sciences and Engineering Research Council—Trust fund	various	1,240,245	70,102
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	285,979	13,592
Trust fund	various	389,305	767,131
Federal Court special account	various	17,699,866	
Non-interest bearing accounts		176,029,313	
		1,883,599,155	*80,829,994*
Other accounts—			
Interest on currency swap transactions	floating	(3)	12,154,233
Special drawing rights allocations	various		68,662,168
			80,816,401
Total public debt charges related to pension and other accounts		**142,829,092,145**	**13,790,296,960**
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—			
Employment Insurance Account (net)	various	35,294,556,500	1,564,824,710
Agricultural Commodities Stabilization Accounts (net)	various	263,800	
National Battlefields Commission—Trust fund	various	490,856	19,180
Donations for Research	various	1,806,724	
Ship-Source Oil Pollution Fund	various	304,809,154	16,578,930
Non-interest bearing accounts		(772,668,376)	
		34,829,258,658	*1,581,422,820*
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government)		(34,829,258,658)	
Total public debt charges related to consolidated specified purpose accounts			**1,581,422,820**
TOTAL PUBLIC DEBT CHARGES		**589,232,401,907**	**46,448,287,349**

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[1] Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

[2] Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

[3] No amount of principal is shown since the closing balance of these liability accounts are reclassified to the Foreign Exchange Accounts.

SECTION 10

2000-2001

PUBLIC ACCOUNTS OF CANADA

Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

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Payments of claims against the Crown........................ 10.2
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PAYMENTS OF CLAIMS AGAINST THE CROWN

This statement provides, by ministry and program, details for all payments of claims against the Crown of $1,000 or over. Claims of less than $1,000 are reported as one amount at the end of each program, together with the total number of such claims.

PAYMENTS OF CLAIMS AGAINST THE CROWN

Particulars and payee	Amount
	$
AGRICULTURE AND AGRI-FOOD	
Department	
Payment under the *Canadian Human Rights Act* —	
Name withheld (1)	30,000
Release and Agreement - Patent Application—	
Fuller St-Arnaud & McAllister in trust for CEAPRO	35,532
Damages to personal property during a visit to the center—	
Wiens K	1,200
Accident involving a Crown vehicle—	
Gaudet's Auto Body	1,397
Saskatchewan Government Insurance	
Neuberger DJ	1,187
Entem J	2,936
Dear M	2,762
Zhang G	5,009
Crop damage—	
Duane N	8,560
Fowler R	1,913
Claims under $1,000 (17)	4,661
	95,157
Canadian Food Inspection Agency	
Accident involving a motor vehicle—	
Discount Car & Truck Rental	2,861
Doiron Lebouthillier Boudreau in trust for	
Soniet J	5,000
Doricic E	18,500
John Henderson Law Office in trust for Searle M	38,000
Liberty Mutuals Insurance Company for Balser K	1,150
Patterson Palmer Hunt Murphy Law in trust for Deveau J	10,158
Richard E Turner in trust for Streiling L	5,750
Security National Insurance Company for MacNab R	1,242
UtiliCorp Networks Canada	1,681
Damages relating to imports—	
Fertisol Canada Ltd	11,223
Damages relating to exports—	
Canadian Wheat Board	500,000
Dorrance K	4,823
Marchand Agro Export Canada Inc	1,304
McInnes Cooper in trust for Island Shipping	107,500
Settlement relating to *Consumer Packaging and Labelling Act*—	
Emilio Bisceglia in trust for Commercial Bakeries Corporation	5,000
Damages incurred by a hog farmer who made modifications to his barn on the opinion of CFIA—	
Lerner & Associates Barristers & Solicitors LLP in trust for Mistele P	14,350
Settlement on mistakenly identified potato seeds—	
Curley Larter Sanderson Howard in trust for Younker C	93,000
Claims under $1,000 (6)	3,914
	825,456
	920,613
CANADA CUSTOMS AND REVENUE AGENCY	
Accidental damage to motor vehicles—	
Chandara K	13,900
Chandara M	3,700
Hartman M	1,442
Hooper D - CGU Insurance Co	5,031
Les Transport Lucido	1,454
Settlement of employee lawsuit regarding suggestion award—	
Barclay W	22,500
Settlement of claims as a result of administrative error—	
Bui H	4,800
Nakamura B	1,052
Orbit Brokers & Forwarders Inc	1,105
Proudfoot B	3,254
Settlement for personal injury—	
Ducas D	5,000
Settlement for goods lost in transit—	
Lahoud M	5,000
Settlement for damaged goods—	
Raynault G	2,381
Settlement of claims protected by a privacy clause—	
7 claims (1)	290,559
Claims under $1,000 (70)	16,538
	377,716
CANADIAN HERITAGE	
Department	
Out-of-court settlement against the Crown for harassment—	
Larin MCP	*185,000*
National Film Board	
Demand letter for theft of rental equipment—	
Matrix Video Communications	29,000
Daron Donohue	16,050
	45,050

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee		Amount
		$
Parks Canada Agency		
Claims for basement flood damage—		
Albert Doug		331
Nielson Dave		392
Damage to personal property—		
Morgan John		1,573
Motor vehicle accidents—		
Allstate Insurance in trust Cari & Kelvin McKelvey		5,477
Carlson Dianne		4,400
Tire Kal		3,215
Accident involving Crown vehicles—		
Burstall Winger		4,400
Co-operators insurance		5,288
Grande Yellowhead Regional Division		2,119
ICBC		2,715
Stewart Perlov		3,000
Claim for personal injuries—		
Allianz Canada in trust - Helga Leubner		3,750
Dickson S		5,000
Mann, Paul in trust re: Nicole Cormwell		315,000
Morrisey E		49,000
Mundell		1,718
O'Dea, Earl in trust		15,000
Trussoni N		15,000
Wachowich & Co in trust - re Edward Boyko		5,000
Competition grievance—		
Orlando & Hicks in trust of R Charlton		11,250
Claims under $1,000 (18)		4,084
		457,712
		687,762
CITIZENSHIP AND IMMIGRATION		
Department		
Settlement of claim for an accident involving a Crown vehicle—		
Drywall J.		3,343
McIntosh M		2,429
Iacono Brown in trust for Noel		3,000
Slater, Vecchio, in trust for Pantazis S		74,766
Settlement for legal costs resulted from discontinued application for judicial review—		
Robertson, Hill and McDougall LLP in trust for El-Outta A		2,612
Settlement for legal costs resulted from wrongful decision made by an immigration officer—		
Elgin, Cannon & Associates, in trust for Ke Y L et al		30,655
Rico P Rey Hipolito in trust Name withheld (1)		179,664
Settlement for hurt feeling and general damages—		
Name withheld (1)		47,700
Settlement under the *Canadian Human Rights Act*—		
Villella-Bivins R		2,500
Claims under $1,000 (2)		881
		347,550
Immigration and Refugee Board of Canada		
Settlement of claim resulting from termination of employment—		
Lubomyr Luciuk		4,000
Settlement of lost law books—		
Laurence Kearley		5,000
		9,000
		356,550
ENVIRONMENT		
Department		
Accident involving a Crown vehicle—		
Dominion of Canada General Insurance for Blaire K		2,549
Insurance Corporation of British Columbia	$ 863	
Blackwood K	200	1,063
Saskatchewan Government Insurance for Vogal M		2,841
Compensation for damages suffered by an employee—		
Name withheld (1)		21,176
Claims under $1,000 (3)		1,004
		28,633
FISHERIES AND OCEANS		
Accidents involving a Crown vehicle—		
Insurance Corporation/ C Kennedy		3,590
Smallwood & Harvey/ Babb Lock & Safe		10,000
Gittens & Associates/ Atlantic Plumbing and Heating		8,000
René Doucet/ Harrit Burdett (Wawanesa Ins.)		2,151
Finch T		8,277
Grain Insurance and Guarantee Co for Adam G		3,726
MacIssaac & Co. in trust for McGechaen R		18,000
RBS Lawyers in trust for Gowe, R		97,867
Vincent A Gillis in trust for Donna Chaisson		25,000
Moncton Collision Center and Baig Blvd Motors Inc		1,258
The Personal Insurance Co of Canada	$ 3,975	
John Salter	398	4,373
Woodley D		1,156
Duguay Boby Shop and Gaetane Legere		2,400
Accident involving a Crown driver—personal injury—		
Coady Filliter in trust for Tammy MacDonald		85,000
Accident involving a Crown driver—		
Shawn Campbell		2,622
Enterprise Rent-a-Car for William Brocklebank claim		1,082
Economical Insurance Group for Sherry Linthorne		2,870
Accident involving a Crown hovercraft vessel—		
Cooper Air Inc		1,379
Land settlement—		
Placentia Area Development Association		150,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Damage to property—	
Ingram H L	6,000
Fees for services—	
Provincial adjusting	1,495
Damage to fishing nets—	
Crouse Enterprises	6,150
Repair of dock—	
Mr Wayne Laferty	1,070
Loss of property—	
Chase's Lobster Pound	27,500
Compensation for breach of contract—	
Karlsen Shipping	40,000
Compensation for loss of personal property—	
Ed Hunt	1,800
Brian Kelly	3,900
Compensation for personal injury—	
Doiron Lebouthillier Boudreau for Linda Hache	10,000
Compensation for loss of income—	
Mediation Joseph Stevens	3,000
Compensation for general damages—	
Canadian Human Rights	69,500
Out of Court settlement - Ashby Contingent liability—	
ADR Chambers	1,857
Mullin Case File—	
McInnes, Macewen & Horner	8,000
Civil litigation - Interest claim on procceds of seized fish—	
David C Tarnow in trust for Hewitt W	18,500
Jadresko, M.	1,000
Settlement of discrimination complaint—	
Undisclosed (1)	37,050
Claim for loss of photocopier by Xerox Canada	4,850
Claims under $1,000 (36)	16,797
	687,220

FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Department

Particulars and payee	Amount
Claim pursuant to the *Canadian Human Rights Act*—	
Kielstra P	53,527
NAFTA Chapter 11 Arbritation—	
In trust - David Grief Arbritation	157,892
Damages to personel property—	
Aydin E	1,932
Tibet C	1,932
Compensation for expenses incurred —	
Thornton K	1,800
Claims under $1,000 (134)	16,369
	233,452

HEALTH

Department

Particulars and payee	Amount
Accident involving a Crown vehicle—	
Gerrand Rath Johnson re: St. Mars J	51,788
Loss on sale of house - Relocation—	
Nelligan Power in trust re: Wortman J	145,000
Settlement of claim as a result of personal injuries—	
Hector J MacIsaac Law Office re: Whytewood J.	10,000
Claims under $1,000 (2)	881
	207,669

HUMAN RESOURCES DEVELOPMENT

Department

Particulars and payee	Amount
Compensation for employers resulting from a terminated agreement with a partnering organization—	
Eau de source Larochelle	3,900
A Gagnon & Fils	5,433
Above Technologie	1,687
Agence Kyoto Ltée	1,999
Al Service	1,249
Aspirateur St-Jérôme Enrg	1,075
Association de Villégiature de la station Mont-Tremblant	1,318
Auberge de Jeunesse Mont-Tremblant	4,000
Autrevoir	2,896
Barbeau, Lavoie, Gauvreau, Vaillancourt et Ass	5,585
Base de plein Air Perce-Neige	2,925
Boulangerie St-Jovite	3,096
CBM Informatique	3,510
Centre de la Petite Enfance Les Petits Manitous	1,959
Centre Informatique Régional	2,958
Chambre de Commerce de Lachute	3,763
Chambre de Commerce de Sainte-Adèle	1,820
Clinique d'Esthétique Huguette Légaré inc	1,447
Coiffure Le Doigté	1,900
Confection Élite/Stone Lizars	3,660
Conseiller d'Affaires Amyot & Gélinas Inc	4,076
Construction Telmosse & Fils Inc	2,652
Contact Amérique	1,636
CPE Le Funambule Inc	2,002
Excavation Gilles David Inc	4,000
Fleuriste St-Jovite Enrg	1,456
Garderie Éducative La Petite École Inc	3,486
Géoligne Plus Inc	1,998
Gestion 447 Charbonneau Inc	3,572
Groupe Cartier Inc	1,818
Hardistin Inc	1,512
Herboriste La Clef des Champs Inc	1,877
Infosilem Inc	1,995
Institut Édith Legault	1,496
Lavallée-Hébert	1,962
Les Lasers Multitech	1,924
Mercury des Laurentides 2000 Inc	2,060
Orientech Inc	2,011
Pagé Sports Canada	4,447
Philippe Gauthier, ca	4,095
Poterie Laurentienne Inc	3,324
Services Communautaires Jeunesse Rivière du Nord	3,111
Structures En-Tête	2,105
Ted Tax	1,670
Compensation for personal injuries in HRDC's local—	
Wasslia G	2,030
Reimbursement for extra deduction by Sun Life Insurance—	
Sun Life of Canada for Carrier J.	2,528

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Compensation for mental anguish—	
Lisi M	84,488
Sirois P	58,266
Compensation for a complaint against the HRI program—	
Zerf Production	10,000
Compensation for a complaint in a selection process—	
Courtier J	2,400
E Magik Technologies	2,855
Micro Alain Informatique	3,200
Compensation for decision reversal from part-time to full time employment—	
Bouchard D.	2,000
Champagne S	2,000
Paquette-Bibeau V	2,000
Accident involving a Crown vehicle—	
Department of Justice for Kozusko D.	22,716
Don's Auto Sales & Body Shop for NGEP Automobile Inc	1,054
Compensation for a pensionable service settlement—	
Johnson K	30,000
Compensation for Canadian Human Rights violations—	
Collings T	15,649
Mitchell J	7,879
Compensation for general damages—	
Edey R.	3,680
Contact North	35,455
Compensation for lost wages—	
Horsley G	4,032
Johnson-Paquette B	15,981
Out of court settlement—	
Details not to be disclosed as per agreement (1)	7,000
Claims under $1,000 (23)	6,999
	438,677

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Department

INDIAN AND INUIT AFFAIRS PROGRAM

Particulars and payee	Amount
Out of court settlement with an employee—	
Tracy Maracle	4,500
God's Lake Water and Sewer project—	
Taylor McCaffrey, in trust on behalf of Perma Engineering Sales (1983) Limited	11,000
Settlement of claim—	
Minister of Finance/Frank Lagorio	1,300
Claim against the Crown for breach of duty overexploitation of a pit —	
Rivermont Company in Kahnawake	150,000
Federal Funding for Housing Settlement—	
Woodward & Company in trust for Xeni Gwet'in First Nations	118,337
Election litigation settlement—	
Woodward & Company in trust for Chemainus First Nation	5,000
Disbursements and research fees related to appeal on registration decision to plaintiff from Registrar of the Indian Registry—	
Vindex Law Corporation in trust for R Clayton Wilson	20,000
Ben R Plumer Law Office in trust for Description of claims and names witheld (1)	1,768,978
Compensation for entitlement to treaty annuity payments pursuant to Treaty 6—	
Joyce Wilma Beattie	60,000
Compensation for permit costs and to bring rent to market value— .	
Mohawks of the Bay of Quinte	40,000
Undemnification for surrending land—	
Bank of Montreal in trust for False Creek (Squamish), Bristish Columbia	92,500,000
Settlements of claims—	
Hutchins, Soroka Grant, Barrister and Solicitors in trust for name withheld (1)	1,130,000
Price Waterhouse Coopers Inc in trust Name withheld (1)	2,100,000
McKellar Structured Settlements in trust Name withheld (1)	600,000
Piche and Company in trust Name withheld (1)	75,000
Merchant Law Group in trust Name withheld (1)	55,000
Goodman and Carr in trust Name withheld (1)	100,000
Snarch and Allan in trust Name withheld (1)	90,000
Harper Grey Easton in trust 4 names withheld (1)	732,939
McCuaig Desrochers in trust 2 names withheld (1)	93,750
MacPherson, Leslie & Typerman in trust 9 names withheld (1)	831,500
	100,487,304

NORTHERN AFFAIRS PROGRAM

Particulars and payee	Amount
Resolution to court action—	
Kaska (Liard) Nation's	*682,429*
	101,169,733

INDUSTRY

Department

Particulars and payee	Amount
Accident involving a Crown vehicle—	
Aris Linda	80,461
Geekie Diana	6,271
T Michael Gallagher-Lawyer in trust for Legacy Colette	24,500
T Michael Gallagher-Lawyer	1,354
Final settlement regarding an appointment—	
Chartrand Robert	11,171
Settlement of a grievance and complaints filed with the Canadian Human Rights Commission—	
Name withheld (1)	10,000
Claims under $1,000 (2)	673
	134,430

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
JUSTICE	
Department	
Settlement of employment related claims— 3 names withheld (1)	57,678
Claim under $1,000 (1)	421
	58,099
Supreme Court of Canada	
Payments under the *Canadian Human Rights Act*— Name withheld (1)	*7,500*
	65,599
NATIONAL DEFENCE	
Settlement of a claim as a result of an accident involving a department vehicle—	
Ace Auto Leasing Ltd	12,573
Allianz Canada	4,371
Anderson H	1,186
Antunovic T	1,333
Auto Glass	5,292
Bertone V W	1,952
Bessette D	11,509
Bezeau M	4,691
Biefeld A	4,251
Black W	1,663
Boorman P	9,455
Brayman J	67,000
Brien's Auto Repair C&S Investments Ltd	1,140
Bronson & Company in trust for Bergen A M	33,500
Budget Car & Truck Rentals of Canada	32,852
Burke-Robertson Barrister & Solicitors in trust for Whitford R	10,000
Byways Car Rental	3,906
Calmont Leasing Ltd	1,339
Caume E	1,821
Ciccone B	10,000
City Collision	5,031
City of Richmond	8,547
Clark H	2,294
Clifford W	4,852
Coast Tire & Auto Services	1,046
Constantine M	1,014
Cunningham Lindsey Canada Ltd	3,031
DAS Custom	4,216
D Brown Motors (Barrie) Ltd	17,340
Delacruz R	4,717
Demontigny S	2,057
Diamond International Trucks	20,917
Discount Car & Truck Rental	43,753
Downey Ford Sales Limited	35,411
Dunster K	4,175
Durabody & Trailer Ltd	1,585
Ducharme Motors Ltd	4,114
Dvorak S D	7,700
Dyck G	7,813
Earl Shaw & Company	5,000
Enterprise Rent-A-Car	12,072
Federated Insurance Company	2,510
First Guarantee Collision and Frame	3,821
First Line Car	3,963
Forbes R	5,392
Frost R	3,100
Grant B	1,415
Hagidaikow C	1,757
Hart K	6,524
Hartman M	5,219
Hertz\Dallas Investment Inc	9,438
Hertz Equipment Rental	1,883
Highland Advantures Ltd	2,700
Holmes S	1,500
Ihme S	1,116
Insurance Corporation	1,544
Ivanov N	1,750
Johnston D J M	100,000
Keller L	1,436
Kory R	2,887
Kovacic L	1,370
Kowalski N	1,928
Lacoursiere J	22,900
La Personnelle Cie D'Assurance Du Canada	2,156
Lave Auto	2,218
Lawrence K C	1,097
LeBlanc C A	8,000
Lebel Chainshaw & Auto Repairs	3,491
Lefebvre C J	3,102
Leger J F F	1,116
Levay J	3,200
Lippert J	10,272
Location Pelletier 9053-1831 Que Inc	3,877
Lohnes S	1,036
Lombard Insurance Company re: Ellis R	1,007
Lowe A	2,183
Luciak Charter Services Ltd	5,299
MacPherson N	1,150
Markovic B	1,263
Matheson M	4,350
McNamara J	4,200
Merling K G	7,276
Murdock Group Inc	11,277
Nagel Coaches Ltd	19,605
Neil Bowen Barristers & Solicitors in trust for Patterson B	5,000
O'Sea Earle in trust for Market T	25,000
Pete's Sales & Services Ltd	2,236
Pittman's Fiberglass & Auto	10,148
Powett G	1,149
Rentway Inc	3,563
Rodeo Ford Sales Ltd	4,314
Ryder Truck Rental	1,804
Schirak S	1,086
Seguin B	3,064
Selfic S	14,034
Serco Facilities Management Inc	1,602
Sorenson Pontiac Buick	11,241
St Croix W E	1,414
Stoddard T	1,055
Stonewood Transport	18,344
Super Carstar Collision	1,629
Szeryk P	1,205
Taillefer M	1,197
Taylor Chev Olds	1,066

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
The City of Calgary	1,440
The Co-Operators re: Jussaume C	2,882
Tranter R	4,676
Turner R	5,067
Vikic H	9,822
Wozny R	1,255
Out of court settlement for injuries sustained in an accident—	
Ford M	7,500
Settlement of claim as a result of personal injuries—	
Aidan B Beresford Law Office Barristers, Solicitors in trust for Coates L	30,000
Ferber L	1,380
Huckabone Shaw O'Brien Radley-Walters in trust for Lafrance D	102,000
Lucenti, Orlando, Ellies & Zytaruk for Janes J T	32,000
McDonald K	1,400
Miller Thomson Barristers & Solicitors in trust for Ryan C	10,690
Russell Piggott Jones Barristers & Solicitors in trust for O'Neill K	7,000
Scurfield Tapper Cuddy Barristers & Solicitors in trust for Maudsley H	50,000
Stewart McKelvey Stirling Scales Barristers & Solicitors in trust for Greensorn L	80,000
Stewart McKelvey Stirling Scales Barristers & Solicitors in trust for Trider LS	15,000
Settlement of claims for loss and/or damage to personal effects—	
Byne R J	1,052
Chevarie M	3,826
Computer Devices	11,057
Coté M S	1,000
Henriksson S R	1,559
Jackson D D	6,016
McLean T	1,511
National Recovery Services	7,000
Smith M	2,158
Thomas S R	1,012
Damage to personal property—	
Armstrong A G	3,327
Atlantic Tractors & Equipment Ltd	2,435
Bagot L	1,875
Bayview International Trucks Ltd	1,037
Bell Canada	8,193
Birch Hill Construction Ltd	24,842
Bradley G	2,892
Bucci G	9,056
Corp of the Township of Euphrasia	5,607
Corp of the Township of Atikak	25,000
Cosic H	1,025
Cuskic A	1,451
Cuskic D	1,416
Dawe S	2,372
Discount Car & Truck Rentals	21,057
Drolet J F	1,380
Duffy K	27,220
Enterprise Rent-A-Car	3,972
Fenton J	1,140
Fisheries & Oceans Canada	594,727
Force One	7,649
Garrison M	17,041
Hertz Equipment Rental	1,167
Hollett W	27,220
Holmes S	13,662
Horvat S	7,138
Jofre R	2,320
Johnson E	1,923
Kelm D	2,235
Kostiuk D	3,345
Linketter Hotel	10,000
Manitoba Hydro	1,910
Manuel W	17,041
Minister Transportation Quebec	6,682
New Brunswick Transportation Department	35,000
Nagle Leasing & Rentals	1,497
National Car Rental (Canada) Inc	1,105
O'Neil D P	27,220
Powell Equipment	2,420
Prsa K	2,314
Provost D	9,036
Publicover D	1,283
Rosic M	1,428
Royal & Sun Alliance Insurance	2,481
Schnare T	17,041
Simard J F M	2,386
Simic N	1,785
Springwater Hydro Electric Commission	1,496
St John's Port Authority	1,815
TD Bank	3,528
Tessier D	1,024
Thrifty Car Rental	4,911
Thrifty Locations Auto	12,607
Tirus Inc	4,630
Township of the Front of Escott	89,000
Williams D B	3,043
Woodrow V	145,470
Zinck M	9,036
Damage due to flooding—	
Chartrand D	1,704
Desjardins C	1,069
Ethier Y	1,000
MacAdam W	26,000
Pinto P	2,500
Settlement as a result of overflight by Canadian Forces aircraft—	
Bonneau L	3,700
Cote A	13,583
Goulet S	21,603
Steeves R	16,327
Vachon L	25,475
Miscellaneous disbursements—	
Abitibi Consolidated	52,500
Aldridge D/Purdy W	21,497
Barry D Smith & Company	1,830
Bell K R	19,348
Bélair Direct re: Clark M	2,339
Bergeron P	1,000
Bouchard L	3,500
Brien M	1,500
Brenton S P	1,542
Brouse K	11,000
Centennial College	55,272
Curtis R W	1,825

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Deigan R	2,500
Dennehy J M	591,855
Denton M E	6,838
Dinning, Hunter Barristers & Solicitors in trust for MacKay S J	200,000
Downes C	10,660
Drew D G L	41,840
Dulude C	25,303
Fraughton P	3,334
Gibb C S	13,600
Giroux R	28,353
Hunter K	8,500
Jeffers D	1,944
Johnston R	22,402
Knight N	10,000
Lamoureux C	22,500
Legarden J T	12,368
Mann V	15,388
McCready W T S	23,000
McDonald A C	15,000
McGuire R	9,000
Mistik Management	180,000
Mollen S	80,000
Moore L	2,296
Moran D	9,000
Nelligan Power in trust for Smith S J	1,648
Plamondon J	7,260
Purcell M H	10,753
Robidoux R	1,000
Sacobie B L	9,000
Scanes T	4,068
Seymour J	12,597
Shanwick Air	227,582
Simpson L	1,062
Soloway Wright LLP in trust for Villeneuve R	4,500
Stathon D J	3,000
St-Coix W E	150,000
Swinton & Company in trust for Theroux J A R F	12,200
TSL Aerospace Technologies	4,150
Williams G	3,000
Wood M A	122,000
Woodrow A G	27,500
Yegendorf, Brazeau, Seller Prehogan & White in trust for Villeneuve R	100,000
Claims pursuant to the *Canadian Human Rights Act*—	
Abbott J	5,000
Agapas T W	23,358
Beauvais J R C	8,325
Belair A	23,390
Berard J W	50,147
Bernier R C	188,315
Bishop R	14,524
Carter R H	23,015
Cawley D	4,800
Claveau J S	41,564
Comeau J L	43,297
Dael E P	80,741
Dirks D	7,709
Gillis F L	60,617
Harvie F	54,014
House R	12,305
Hughes R A	69,739
Jackson R	1,115
Kelly-Hubbs G	44,112
Lackner I S	29,069
McLeod M T K	5,000
Lau P	42,046
Moffat W J	2,500
Montelpare F	11,701
Russell J	12,600
Scott A L	2,500
Steeves A E	123,887
Vertucio R C	2,500
Yanchak M	57,500
Reimbursement of Canada's share with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the NATO Status of Forces Agreement signed April 4,1949—	
Government of Germany claims	757,809
Claims under $1,000 (584)	303,864
	6,877,392

NATURAL RESOURCES

Department

Particulars and payee	Amount
Out of court settlement—	
Rombough D	3,700
Lasserre M	60,000
	63,700

National Energy Board

Particulars and payee	Amount
Claim under $ 1,000 (1)	*600*
	64,300

PARLIAMENT

House of Commons

Particulars and payee	Amount
Claims under $1,000 (2)	308

PRIVY COUNCIL

Commissioner of Official Languages

Particulars and payee	Amount
Out of court settlement—	
2 names withheld (1)	120,000

PUBLIC WORKS AND GOVERNMENT SERVICES

Department

Particulars and payee	Amount
Costs related to its complaint before the Canadian International Trade Tribunal—	
Cisco Systems Canada Co	15,000
Compensation for lost profit on a contracting dispute—	
Dr John C Luik	96,136
Canadian International Trade Tribunal Ruling—	
Fleetway Inc & MIL Systems	126,034

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee		Amount
		$
Contract complaint awarded half the profit they would have made—		
Mason Shaw Andrews Management		30,157
Court award orders—		
McCarthy Tetrault in trust for Rolls Royce Industries Canada Inc		11,830
Payment due to Canadian Human Rights Commission ruling—		
Sarah Klein		87,227
Payment for flood claim for Brooke Claxton Building—		
Gammon Allan		5,034
Payment for the review of Brooke Claxton water damage claim—		
Crawford Adjuster Canada		2,768
Costs for corporate searches and serving papers - Ottawa Hydraulic with regard to contract dispute with Curwood and Sons—		
Kilrea Bailiff & process servers		1,333
Claim for injuries incident—		
Bisson Anne		5,000
Faught Mary		6,000
Perley-Robertson professional services rendered in connection for contract dispute for a flood at David Florida Laboratory Anechoic Chamber—		
RJ Nichol Construction Ltd		192,084
Settlement of claim from a dispute regarding a construction project—		
Rasmussen Starr Ruddy in trust for Del Boudreau Building Company		15,658
Payment of balance of claim for Curwood and Sons—		
Rose Technology Group Limited, Low Murchinson, Barrister and Solicitors, Coughlan Inc		499,909
Claim for stolen computer incident—		
Transport 2000 Canada		3,025
Review of Brooke Claxton water damage claim—		
Crawford Adjuster Canada		24,284
Settlement of claim by sub-contractors pursuant to a construction contract at the Brooke Claxton Building—		
Doucet McBride Lawyers in trust for ACS Limited		110,837
Contract dispute with sub-contractor—		
Dufour Isabelle Cusson Avocats for Vitrerie Vision 2000		15,064
Payment for expropriation—		
Glen D Capeling		2,500
Payment for litigation charges incurred on behalf of PWGSC for a contract dispute with Rasmussen Starr Ruddy in trust—		
Department of Justice Canada		5,000
Contract dispute—		
Lang Michener Barristers & Solicitors for MW Mobile Workshop Inc		12,150
Payment for the balance due to Curwood and sons—		
Low Murchison Barristers and Solicitors		171,533
Breach of contracts—		
Airbase Property Corporation Loopstra Nixon in trust	$ 3,028,000	
Bradley Grant	4,132	
ROM Contractors Inc	24,000	3,056,132
Damages to personal property—		
McDonald Walter		1,350
Payment for harassment case investigation—		
Roger Young		47,566
Provision for National liability real property services—		
Environment Canada - North Vancouver Environment Science Center warranty and roof repair		284,562
Payment to fix the Nelway project on behalf of Canada Customs and Revenue Agency—		
Seaquest Management Inc		43,050
In accordance with a Justice Canada mediator's instructions in compensation for not having obtained a contract because the bid documents were unclear—		
Cain Lamarre Casgrain Wells in trust Autobus Gary Lavoie Inc		18,692
Out of court settlement for expected loss of profits further to contract sharing with another supplier—		
Brisset des Nos Gravel in trust BOC Inc		8,600
Appeal Court ruling for refusal to award a contract to the lowest bidder—		
Ogilvy Renault in trust Covex Inc		33,401
Out of court settlement in dispute concerning the interpretation of a contract—		
Groupe CRT Inc		27,500
Amount awarded in compensation further to the termination of contract—		
Groupement Forestier de Québec Montmorency Inc		1,391
Quebec Court of Appeal case concerning the interpretation of payment of a new tax following a change in government—		
Hervé Pomerleau Inc		279,685
Out of court settlement in compensation for problems and inconveniences an employee may have suffered while employed last year with PWGSC in exchange for resignation—		
Jourdain J		6,570
Nugatory payment—		
Interest due under section 5.03 of Appendix C of a contribution agreement—		
Malette Maheu Arthur Andersen & Cie		342,904
Out of court settlement for fees incurred by contractor as a result of a delay in starting work—		
Manufacture Parent Ltée		105,000
Out of court settlement concerning a complaint of harassment compensation for medication and lost salary—		
Mongeau P		1,816
Out of court settlement for repairs to postal offices R and Cartierville—		
Roger Gauthier Inc and Irwin Liebman in trust		320,000
Out of court settlement concerning a complaint of systematic harassment—		
Rousseau J		14,457
Settlement of claim—		
Claude la Montagne		7,164
McDougall Gauley		3,810
Fillmore Riley		30,000
Cortez Construction Ltd		117,445

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee		Amount
		$
Klor Contracting Services Ltd		50,000
Learmonth Dunne & Clarke for Fortune Dredging Ltd.		212,330
O'Brien Furey Smith		4,683
Payment of costs associated with claims in the Professional Liability Fund—		
O'Brien and Associates adjustment	$ (42)	
Patterson Palmer Hunt Murphy settlement for Matheson DW	336,206	
Boyne Clarke legal services	172,982	
McInnes Cooper legal services	20,978	
Cox Hanson O'Reilly Matheson legal services	3,955	
Cox Hanson O'Reilly Matheson settlement for De Brex Enterprises Ltd	30,000	564,079
Claims under $1,000 (46)		14,335
		7,035,085

SOLICITOR GENERAL

Correctional Service

Particulars and payee	Amount
Canadian Human Rights Commission settlements—	
Barlow M	4,000
Clark H	19,782
Kerich D	30,000
Nkwazi B	198,419
Compensation for alleged assault—	
Core Services	6,800
Core Services	6,800
Core Services	6,800
Core Services	6,800
Skelling P-A / Guy Bertrand and Associates in trust	12,000
Zarzour A	15,000
Compensation for damage to personal effects—	
Cain P	2,426
Gananoque Veterinary Clinic	1,680
Suzack C	1,257
Compensation for injuries sustained—	
Cadilha D / Robert M Oxman in trust	7,500
Davidson M / Grossman in trust	8,000
Garcha H	1,044
Gwilyn J Davies Professional Corp / Woods, J	3,750
Ha Tri K / Schwarz, Gillen in trust	8,758
Joseph C	10,000
Lavoie M	34,753
Leblanc J / Everard & Company in trust	66,000
Legault M	9,000
Lenglet R/ Provincial Treasurer for Alberta/ Larbalestier Stewart	33,438
Lloyd D / Jeffrey & Calder in trust	42,000
MacRoberts E / Boyne Clarke in trust	33,350
McWhinney / Davidson Charles in trust	9,240
Pollock S / Ho MacNeil Jenuth	2,000
Romesh J / Phillips Paul in trust	40,000
Soosay V	40,000
The Co-operators	3,008
Zagorac D / D Brian Murphy in trust	7,500
Compensation for litigation costs—	
Beam C	1,900
Faulkner G	2,000
Harvey M-C	24,300
Laforest P	1,850
Compensation for lost items—	
Johnson B	1,370
Murchie S	1,235
Compensation for psychological treatment—	
Chiason R	1,109
Compensation for risk of personal injury due to breach of confidentiality—	
Pilon D / Harradence Logue Holash Law Firm in trust	5,000
Compensation for settlement of employee grievance—	
Loewen B	3,500
Compensation for unauthorized disclosure of private information—	
Gazley D / Ferguson & Boeckle in trust	4,000
Compensation for work related issues—	
Douglas L	20,349
McGinley E	20,349
Compensation for wrongful death—	
Springer M and al / Zammit, Dash & Semple	130,000
Bolduc M and al / Diane Rochette in trust	92,500
Settlement for termination of contract—	
King R	9,720
Robert G and Pénalaide Inc / Boivin and Deschamps in trust	12,000
Settlement for work accident and professional lesions—	
Grenier G	1,500
Settlement of motor vehicle accidents—	
Galarneau R / Saskatchewan Govt Insurance	2,688
Gamble G / R&W Custom Collision Ltd	1,282
Herbert K / Cooperators General Insurance Company	1,414
Li A	1,337
Manitoba Public Insurance	3,233
Minister of Finance	2,007
Simmonds W / Boyne Clarke in trust	10,000
Welsh S E	28,000
Wiens M / Saskatchewan Govt Insurance	1,327
Claims under $1,000 (697)	108,164
	1,163,239

Royal Canadian Mounted Police

Particulars and payee	Amount
Settlement for damages arising from third party vehicle accidents—	
Timberland Forest Products Ltd for Cressey D	
Cressey D	1,119
Cotroneo J	1,129
Riverview Lincoln Mercury for Colford H	1,466
Manitoba Public Insurance for Hayward R	2,879
Manitoba Public Insurance for Bell W	1,036
Saskatchewan Government Insurance for Kozak D	2,500
Saskatchewan Government Insurance for Wilchynski H & A	5,564
Saskatchewan Government Insurance for Ballantyne O	2,116
CGU for Cotroneo J	14,258
The Personal Insurance for Melmoth D	2,781
Western Union Insurance for Trueman C	1,205
Barrell Taxi	1,041
Liberty Mutual Insurance for Vercaigne L	1,542
Saskatchewan Government Insurance for Harwood L	1,146
Saskatchewan Government Insurance for Cey G	1,868
Telus Communications Ltd for Daffner A	1,266

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Saskatchewan Government Insurance for Hammer L	2,400
Econo Leasing for Blaquiere W H	2,500
McArthur C	1,004
Insurance Corp of British Columbia for Low A	5,196
Insurance Corp of British Columbia for Penaloza F	1,347
Saskatchewan Government Insurance for Karakochuk D	4,435
Insurance Corp of British Columbia for Roberge T	1,806
Baker P	4,200
The Co-Operators General Insurance for Smith G	2,759
Manitoba Public Insurance for Hemminger B C	1,790
Manitoba Public Insurance for Stagg E	1,878
Manitoba Public Insurance for Welsh B	2,555
Nanaimo Autobody Ltd for Saunders F	1,163
Insurance Corp of British Columbia for Walsh A	1,742
McDougall Autobody Ltd for Sudan S S	1,702
Rabb S	8,000
The Co-Operators General Insurance for Fike G	7,168
Bernard I & R	2,650
Savoie L & Gallant R-M	4,000
The Co-Operators General Insurance for Robichaud M	9,350
Alberta Motor Association for Dara P	12,624
Ing Western Union	1,324
Rabcewicz H	4,170
Manitoba Public Insurance for Schultz A	1,438
Insurance Corp of British Columbia for Saul R	1,294
Insurance Corp of British Columbia for Pighin S	1,352
Insurance Corp of British Columbia for Talarico J	1,862
Insurance Corp of British Columbia for Soderquist L	1,127
Insurance Corp of British Columbia for Reutters G	4,204
Dennison Chevrolet Oldsmobile for Schurz G	1,094
Insurance Corp of British Columbia for Leclair M	2,816
Insurance Corp of British Columbia for Prasad P K	1,687
Manitoba Public Insurance Corp for James W	2,138
Saskatchewan Government Insurance for Materi T	3,740
Saskatchewan Government Insurance for Crashely A	5,847
Saskatchewan Government Insurance for Cook C	2,484
CGU Group Canada Ltd for Sayer S	1,524
Allstate Insurance for Weber J	5,782
Saskatchewan Government Insurance for Pladson K	22,552
Insurance Corp of British Columbia for Hibbs L	2,785
Saskatchewan Government Insurance for Lemaigre H	2,875
Gegyapa T	2,100
Ing Halifax for Hatfield B	2,480
Motormart for Adams S	1,901
Robert Ford / Bird Taxi Company for White B	4,062
Unifund Assurance Company for Fleming G	2,811
Insurance Corp of British Columbia for Creedican A	1,231
Insurance Corp of British Columbia for Chapman E	3,572
Insurance Corp of British Columbia for Morris C	2,561
Insurance Corp of British Columbia for Vieira T	2,148
Able Autobody (Walnut Grove) for Johnson E	2,577
Insurance Corp of British Columbia for Lloyd J	10,421
Insurance Corp of British Columbia for Mama Rosa Pizza Ltd	2,366
Convey B	1,132
Zurich Canada for Johnson J	7,015
State Farm Insurance for Calvin M	1,087
Insurance Corp of British Columbia for Jang D	2,861
Insurance Corp of British Columbia for Quiring S	1,332
Allstate Insurance for Hortobagyi J	1,977
Insurance Corp of British Columbia for Lofft R	6,702
Boileau D	2,534
Bordertown Pontiac Buick for Clothier L	2,874
Cam Clark Ford for Brisbois M	1,870
Manitoba Public Insurance for Schipper G	4,852
Manitoba Public Insurance for Thompson C	2,037
Manitoba Public Insurance for Wlasichuk G	4,075
Dominion of Canada for Campbell T	3,174
Eastgate Autobody Shop for Glemnitz K	1,542
Insurance Corp of British Columbia for Metro Bldg Maint.	1,402
Insurance Corp of British Columbia for Reinders M	2,179
Security National Insurance Company for Lavery J & K	6,787
Allstate Insurance for Sparks M W	1,913
Pink Nickerson Star in trust Crowell R	2,000
Hubert's Collision Centre for Forbes B & B	1,331
Fairley & Stevens Limited for Gale L	2,193
MacPhee Pontiac-Buick GMC Ltd for Folley R	1,446
Ing Halifax Insurance Company for Lefebvre R	1,766
Godin Lizotte Robichaud Guignard in trust Roussel J	6,000
Ken-Mac Auto Body for MacKinnon M	1,065
Saskatchewan Government Insurance for Fischer S	6,605
Wilfred Audet Body Shop for Martin G M	1,284
Insurance Corp of British Columbia for Haskins C M	1,466
Violette Morors Lt E for Cyr S	1,049
State Farm Insurance Companies for Lee K	15,994
Insurance Corp of British Columbia for Nykwist K	1,847
Insurance Corp of British Columbia for Wright R/ Vitalitiy Manu.	2,218
Insurance Corp of British Columbia for Voth A D	4,076
Insurance Corp of British Columbia for Ong H T	1,531
1 case (1)	9,500
Settlements for injuries / fatality arising from motor vehicle accidents—	
Alton & Associates in trust Derksen D	4,250
Gillespie Renkema Barnett Broadway in trust Tessovitch K	6,100
Stewart McKeivey Stirling Scales in trust Brun L	320,000
Cruickshank Karvellas for Carwell R	17,500
Gilbert McGloan Gillis in trust O'Donnell T	90,000
Godbout Ouellette in trust Cyr D	3,500
Murray B	3,373
Tom Plupek in trust Ewanchuk L M	37,500
Harrish P	5,667
Johnston & Company in trust Hildebrand C	36,213
Thompson Dorfman Sweatman for Brown T	4,527
Presse and Mason Law Office in trust Rucker F & Slaunwhite H	15,000
Gambrel and Company in trust Galpin T	52,000
Duncan Craig in trust Gullion D	13,500
Hoffman Dorchik in trust Bickerton B	11,100
PEI Self Insurance Risk Mgmt Fund for Estate of Flemming F	24,000
Litwiniuk & Company for Phipps M L	5,000
Crease Harman & Company in trust Curle K W	35,000
Presse & Mason Law Office in trust Tucker F	23,000
Ferrier Kimball Dumke in trust Yu D M	12,000
Diamond & McKenna in trust Payne T J	23,500
Foster Hennessey MacKenzie in trust MacRae L	35,000
Feller Drysdale in trust Rusthage A	59,982
Feller Drysdale in trust Arsenault M	2,926
Morris C	1,850
Zed & Company in trust Crawford P	7,200

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Insurance Corp of British Columbia for Rusthage A	3,403
Hope Heinrich in trust Fisher A	1,500
Gillespie Renkema Barnett Broadway in trust Priest M	3,609
Boyne Clarke in trust Baldwin K	15,000
Wagner & Associates in trust Howell K	33,000
Ferrier Kimbal Dumke in trust Waghorn M	200,000
Fleming Kambeitz in trust Wylie A	17,667
Joan E Mitchell Barrister & Solicitor for Roberge T	13,500
Gillespie Renkkema Barnett Broadway for Plotnikoff M	14,000
Reithmayer F	4,596
Antifay J M in trust Bishop S	5,200
Correia & Collins in trust Weber J	12,151
Johnston Ming Manning in trust Dewaal R	17,500
Sihvon Carter Fisher & Berger in trust Treiber B	15,000
Helmut Berndt Professional Corp in trust Diemens D	44,023
Mair Jensen Blair in trust Shaw L	1,250
Alan R Perry in trust Bower C	10,000
Walker Dunlop in trust Harvey B	80,000
Leamonth Dunne & Clarke for Rees B & V	2,588
Ferrier Kimball Dumke in trust Yu D	20,000
Frieser Robinson in trust Morvillo O	29,403
Hammerberg Altman Beaton & Maglio in trust Reeves A	3,500
Reeves A	3,290
Reeves A	3,290
1 case (1)	200,000
Settlements for injuries / fatality arising from snowmobile accident—	
B C Ambulance for McAuley G	1,398
Settlement for damages caused by personal injury, assault, false arrest, excess force, loss of income and negligence—	
Bryan and Company for Rowand T A	17,500
Beck M & A	6,500
MacLeod, Crane & Parkman for MacLeod M	7,500
King V	25,000
Whitehead, Bird, Miles for Clark R & N	3,750
Arthur Cogan & Associates in trust M Comerford & Son Ltd	10,000
Worthington Simm & David in trust Silvea G	11,063
Salem M	1,068
Chatwin Cox Michalyshyn in trust Hyrckowski P	15,000
Gillespie Renkkema Barnett Broadway in trust Jules V	5,000
Me Doyon, Nivoix et Goulet Avocats for Daudelin G	3,333
Me Regis Nivoix in trust for Daudelin G	63,333
Allen Dixon in trust Bartlett C A	25,000
Jensen Mitchell Carroll in trust Mills G	6,750
Hunter Garrett Lobay for Bilodeau K	24,000
2 cases (1)	36,464
Settlements for physical injuries, mental stress and/or pain and suffering—	
Mitchell Sculler & Dellow in trust Wilson E	1,415
Gerin Rancourt Leblanc Downey for Berard C	11,000
Warren Yake Professional Association in trust Ireland G	160,000
Bilodeau D	5,000
McDonald Thompson Huberdeau for Redhead D	40,000
Torkin Manes Cohen Arbus in trust Levelille V	10,000
McKay and Associates for Boyce T	15,000
2 cases (1)	73,206
Settlement for loss of income—	
Ozirny Law Firm for Sharpe C	52,000
Michael Jerch in trust Scott-Grand Rapids M A	2,000
Ozirny Law Firm for Sharpe C	4,409
Beaudry Bertrand in trust Marinier R	45,000
Ahlstrom Wright Oliver & Cooper in trust Paizen C	40,000
Howard Yegendorf & Associates for McFarlane J	25,000
Ozirny Law Firm for Sharpe C	3,591
Settlement for failing to protect an informant—	
1 case (1)	85,000
Legal opinion A D R—	
3 cases (1)	307,594
Settlement to defer legal costs as per settlement agreement—	
6 cases (1)	152,625
Damage to personal and private property, buildings, land and animals—	
Flowers T	10,000
Pringle and Associates in trust Nepoose T	5,750
N B Power	4,354
North Island Veterinary Hospital Ltd for Dawson F	2,139
Ministry of Transportation and Highways	1,824
Belair Direct for Latreille E	4,419
Mouland E	1,050
Tuttle E	2,866
Clifford G & H	2,358
Keller J & Tardiff J	1,488
Ring T	1,047
Gilchrist & Company in trust Gold D	1,650
Campbell & Van Doesburg in trust Tallman K	10,000
City Wide General Home Improvements for Russel R	1,890
Reader B	3,527
Howard S	2,225
Gardiner C	600
Ferguson P	4,500
Settlement for loss, destruction and damage to exhibits—	
Madden W & C	2,210
Family Insurance Solutions Inc for Muskeyn B	1,344
Crowley D	4,500
Droesse J	5,000
Insurance Corp of British Columbia for Baturin W	1,335
Claims under $1,000 (397)	117,927
	3,444,886
	4,608,125

TRANSPORT

Department

Particulars and payee	Amount
Compensation for personal articles lost as a result of helicopter crash—	
Kelly W	1,406
Compensation for breach of trust - City of Hamilton—	
Halmilton Harbour Commissioners	21,400,000
Compensation for lost wages during a harassment complaint —	
Gillespie P	29,300

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Concluded*

Particulars and payee	Amount
	$
Compensation for personal injury as a result of dock accident —	
Mousseau Deluca McPerson Prince in trust for Vourakes M	220,000
Payment of compensation under the *Canadian Human Rights Act*—	
Tanchack M	5,000
Compensation for personal injury as a result of a plane accident —	
Green & Spiegel for Steven Dudly Smith	344,166
Orlando Santos in trust for Lourenco J.	51,000
Compensation for damage to private vehicle —	
Kelly J.	1,762
The Dominion of Canada General Insurance Company	1,085
Compensation for personal injury as a result of a fall —	
Avis and King in trust for Butt D	4,000
Clark Drummie & Co in trust for Fowler L	20,000
Wagner & Associates Inc for Walker G.	20,000
Settlement of a contract dispute for janitorial services—	
Zariwny Law Office in trust for Estate Building Maintenance Service Ltd	300,000
Compensation for tree topping in compliance with Fredericton Airport zoning regulation—	
Findlay J	4,500
Settlement of legal action for removing access to Port Washington public port facility—	
McConnan Byon O'Conner & Peterson in trust for Hunt R	25,000
Settlement was due to health reasons—	
Knowles J	36,185
Claims under $1,000 (4)	983
	22,464,387
TREASURY BOARD	
Secretariat	
Claims under $1,000 (3)	1,041
VETERANS AFFAIRS	
Department	
Settlement of claim for damages—	
Ménard, Martin in trust for Christie L, Christie B and Christie G	60,000
Settlement of claim related to a fall—	
Boisjoli-Tanguay L	4,000
Settlement of claim relating to the *Canadian Human Rights Act*—	
Audate R	1,470
Reimbursement of court costs—	
Authorson JP	24,753
Out of court settlement regarding harassment claim—	
Depont LA	3,000
Maher D	2,202
Reimbursement of legal fees—	
Heinicke E	30,000
Reimbursement for loss of wages—	
Miller B.	2,570
Claim under $1,000 (1)	800
	128,795
Total	146,607,487

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(1) Name withheld in accordance with terms of settlement.

EX GRATIA PAYMENTS

This statement provides, by ministry and program, details for all ex gratia payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each program, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received.

EX GRATIA PAYMENTS

Particulars and payee	Amount
	$
AGRICULTURE AND AGRI-FOOD	
Department	
Compensation for stolen articles while on travel status—	
Corkal D	729
Morrison W	574
Compensation for items lost while fighting fire—	
Keys T	288
Ward F	315
Compensation for personal items taken from a Public Service week display—	
St Vil M	129
Compensation to an employee for a work permit—	
Faucitano L	2,000
Compensation for glasses damaged—	
St-Denis R	305
Out of court settlement reached for harassment—	
McGimpsey K	1,215
Payments under $100 (2)	36
	5,591
Canadian Food Inspection Agency	
Compensation for losses incurred in relation to the export of sheep to Mexico—	
Lil Farm Corporation	45,000
Compensation for disposal of seized meat products illegally imported from UK—	
Good V	1,065
Compensation for personal expenses relating to holiday cancellations at the request of the employer—	
Campbell G	422
Lanterman W	1,241
Tanton D	392
Compensation for the destruction of a cow mistakenly identified as diseased—	
XL Foods Inc	530
Compensation for PSHCP coverage denied due to administrative errors—	
Altmann L	203
Cormier L	355
Richardson-Dean L	282
Compensation for theft of personal items—	
Bishop S	177
Kissoon G	508
Compensation for personal items lost while in travel status—	
Hendzel M	311
Compensation for damages to personal property—	
Miller S	146
Wallace B	115
Compensation for replacement of eye glasses—	
Renaud F	401
Compensation for damage to a vehicle—	
Kingston R	300
Payments under $100 (10)	619
	52,067
	57,658
CANADA CUSTOMS AND REVENUE AGENCY	
Relief payments for heating expenses—	
5,755,338 entitlements @ $125	719,417,250
2,959,400 entitlements @ $250	739,850,000
Compensation for medical expenses—	
Du B	108
Compensation for damage to motor vehicles—	
Glass R	660
Groulx F	153
Kent lines	440
Kheraj N	100
Petroussis H	125
Souchuk T	113
Compensation for damage to clothing and/or other personal effects—	
Bertrand L	216
Carroll J	172
Chu J	148
Demore M	188
Elderkin K	160
Giesbrecht B	234
Karst D	512
Kumar R	139
Laflamme R	200
Laudie M	121
LeClair I	120
Liske D	135
Massicotte N	457
Compensation for lost or stolen goods—	
Angus R	260
Ferreira M	241
Lattimore D	510
Wilde B R	257
Compensation for financial hardship due to administrative error—	
Clute D A	663
Diallo C	4,774
Larocque M (cancellation of trip)	307
Lawrence G A	663
Mah T (overdraft interest)	116
Skinner G (lawyer's fees)	167
Settlement of claims protected by a privacy clause—	
2 claims (1)	451
Compensation for goods destroyed in error—	
Les Aliments Kouri Inc.	743

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Other payments—	
Gamble L (course cancellation due to work reassignment)	1,288
Payments under $100 (71)	2,950
	1,459,285,141
CANADIAN HERITAGE	
Department	
Compensation for a stolen art issue with first works—	
Newman W	750
Compensation for a stolen coat and glasses—	
Oberlander Y	325
Compensation for a replacement purchase cost of trench coat ruined—	
Plouffe L	149
Compensation for result of damage to suitcase and replacement of ruined clothing, dry cleaning costs—	
Prestera N	1,685
	2,909
National Archives of Canada	
Payments under $100 (2)	*38*
National Library	
Payment under $100 (1)	*86*
Parks Canada Agency	
Compensation—	
Plante M	638
Thériault M	640
Oil spill expense—	
Bird A C	132
Replacement of personal property—	
Arsenault M	773
Belmac Ltd.	129
Gagnon C	250
Vehicle accident—	
Ohwiler R	235
Personal injury—	
Robinson J	1,673
Mediated agreement in connection with grievance—	
Camozzi S	1,500
Payment under $100 (1)	59
	6,029
Public Service Commission	
Compensation for damage of clothing—	
Chopra-Kumar S	266
Payments under $100 (2)	142
	408
	9,470
CITIZENSHIP AND IMMIGRATION	
Department	
Compensation as a result of a grievance due to prejudice against an employee regarding allocation of overtime—	
Name withheld (1)	1,500
Compensation for loss due to change in travel plans to meet ministerial requirements—	
Bader I	464

Particulars and payee	Amount
	$
Compensation for loss of a suitcase while on travel status—	
Demers H	3,000
Reimbursement for the cost related to a lost passport while in the Immigration Office possession—	
Giani M B	989
Compensation for loss on disposal of personal property due to relocation—	
White W	6,900
Compensation for loss of personal property while on travel status—	
Young C	321
Payments under $100 (2)	115
	13,289
ENVIRONMENT	
Department	
Compensation for medical expenses—	
Engel P	132
Compensation for damage to plants—	
Chong C	192
Compensation for legal expenses—	
Dufton K	375
Payment under $100 (1)	90
	789
FINANCE	
Department	
Compensation to reimburse money stolen while on official business in Istanbul, Turkey—	
Green K	*911*
Auditor General	
Payment under $100 (1)	*85*
	996
FISHERIES AND OCEANS	
Compensation for fire damage—	
Andrews R	100
Barney J W	810
Bidgood G	335
Blanchard A	160
Cleary T	414
Corbett F	339
Green B	270
Jenkins R	287
Rodgers B	485
Scott K	200
Trowbridge S	270
Whelan B J	120
Compensation for expenses incurred due to loss a personal property—	
Jessop B M	526
Leeman J W	146
Private motor vehicle accidents (Government vehicle) repairs—	
Hickey A (Auto Wreks)	405
Compensation for stolen personal effects while on travel status—	
Heidman S	591

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Compensation for a watch which was lost on a SAR—	
Rimmer J.	382
Compensation for losses as a result of effects of Hurricane GERT—	
Barry A	1,130
Cochrane C	11,865
Conway M	331
Conway P	1,028
Corcoran G	11,865
Dohey D	1,102
Dohey G	276
Dohey P.	2,204
Dohey R	551
Dohey R	184
Foley D	1,130
Foley M.	3,432
McGrath B	1,695
McGrath F.	848
McGrath K	517
McGrath M	4,419
McGrath R	565
Perrot G.	1,157
Perrot M	1,010
Power A	1,102
Sweeney S.	2,938
Young A	1,045
Young A	1,230
Young C	331
Compensation for items not covered by PSHCP due to administrative error—	
Houde P O	180
Roy B	337
Scotland B.	276
Compensation for a VCR which was broken during the Atlantic Huron incident—	
Johnson M.	184
Compensation for broken eyeglasses—	
Allaire M.	403
Corbin D	228
Gagné A	627
Maltais Y	240
Paris G.	447
Roy A	222
Roy B	130
Tyron M	399
Compensation for safety boots following water damage on board a ship—	
Richard D	105
Compensation for pension reduction due to administrative error—	
Brackett B.	1,500
Compensation for towing, at our request, an individual's vessel in distress—	
Nadeau C	186
Compensation for loss of personal effects during an accident while on duty—	
Brown I	554
Day R	305
Green E.	665
Jantzen M	375
Kinney J	200
Lee P	100
Mitchell M	108

Particulars and payee	Amount
	$
Compensation for loss of personal effects during an accident while on training—	
Campbell B.	160
Cunningham M.	388
Compensation for loss of personal effects during an accident while relocating—	
Hacking S	445
Replacement of a revolving light damaged by the NGCC Tracy—	
Société des traversiers du Québec.	296
Payments under $100 (9)	513
	67,368
FOREIGN AFFAIRS AND INTERNATIONAL TRADE	
Department	
Compensation for site closure expenses—	
Maxim Group General Contracting Ltd	22,488
Compensation for the loss of personal effects—	
Barbarito N.	103
Embassy of the Republic of Bulgaria	1,571
Koswit P	124
Lavigne L	660
Pound W	2,500
Waterman J.	128
Compensation for medical expenses—	
Fast Track and Emergency	81
Grace General Hospital	216
Health Science Centre	36,612
Lesage J	1,788
Manitoba Clinic	125
Compensation for cost of flight missed—	
Bettencourt V/Cavaco Travel Agency	716
Compensation for cost of suit jacket—	
Ruel J	150
Compensation for cost of Brazilian visa and related fees—	
Habart N	196
Compensation for loss of citizenship card and related fees—	
Gajusingh S	117
Payments under $100 (3)	213
	67,788
Canadian International Development Agency	
Reimbursement for medical fees while on duty in Costa Rica—	
Morris D	210
Reimbursement for loss exchange rate for agreement betweem CIDA and the Moroccan Government without authorisation of Forces PACB which does not respect the conditions of the contract signed between Forces PACB and CIDA—	
La Société les consultants Forces PACB Inc.	12,000
Reimbursement for lost luggage while on duty at the Africities Conference in Windhoek—	
Paproski P.	2,392
Relocation costs paid for assignment to Quebec City for the III Summit of the Americas held in April 2001—	
Landry M	25,000
	39,602
	107,390

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
HEALTH	
Department	
Compensation for employee complaint—	
Beauvais J	13,140
Liberty Health - Extraordinary Assistance Plan	360,000
Payment under $100 (1)	30
	373,170
Canadian Institutes of Health Research	
Compensation for loss on sale of residence—	
Frieson H G	*15,000*
	388,170
HUMAN RESOURCES DEVELOPMENT	
Department	
Compensation for theft of personal property—	
Parsons T	435
Sauvetage NATA, enr	102
Reimbursement for administration error for income tax deducted that resulted in a loan to pay CCRA—	
MacLeod J	928
Compensation for stolen/lost prescription glasses—	
McLennan J	390
Park M	109
Reimbursement for cost incurred for health care resulting from rejected reimbursement from insurance company—	
Cummings B	1,321
Estate of Ginette Thurston	2,965
Estate of Francesco Maviglia	194
Gardezy S	180
Gazarian A	251
Grimard S	180
Kimmerly K	177
Kreager V	514
Lindsay A	403
Martino L	697
McKenven E	190
Ottawa Civic Hospital for the estate of Francesco Maviglia	3,450
Sokolnicki M	180
Strickland D	2,083
Compensation for damage to clothing—	
Caron C	151
Desgagnés R	199
Kozusko D	260
Perron S	200
Raiwet D	129
Reimbursement for damaged personal property—	
MacLure S	297
Reimbursement for dental cost due to incorrect advice—	
Morin C	218
Reimbursement for union dues deducted in error—	
Mackay D	503
Mastin R	247
Tanaka F	370
Compensation for denied maternity benefits—	
Mason C	1,502
Reimbursement for CPP not remitted to CCRA—	
Nelson & District Council	3,224
Compensation for personal property damaged as a result of a flood—	
Betker J	145
English J	170
Finch B	253
Glena M	134
Hodgson	200
Janzen M	250
Makus J	276
Nelson B	249
Roy D	150
Shaw S	250
White H	200
Reimbursement for wages resulting from the closing of partnering organization—	
Auberge Brooks	1,470
Boulais C A	244
Cabane chez Hill	1,700
Carbures de l'Estrie	1,388
Centre récréatif communautaire	914
Coop des Alentours	2,114
Coutu S	253
Dan's Pizzeria	1,412
Domaine Fleurimont	143
Doral international inc.	1,047
Électro Fredette	1,281
Eurotechnique Garage	1,391
Fibre de verre Sherbrooke	1,522
Inv Jean C Lapierre ltée	6,907
Labyrinthe de la Forêt perdue	3,769
La grande ruche	527
La Randonnée	1,148
Oxford Art Centre	975
Planage 2000	412
Plastique Venneco	876
Qualimec industrielle	1,848
Restaurant Horace	1,096
Ripes Saint-Narcisse	790
Service de scierie La Tuque	1,512
Sherbrooke Seminary Museum	1,470
Payments under $100 (76)	2,548
	63,083
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Agreement between the Mohawks of Kanesatake and the Government of Canada on the exercice of government authority on the foundation of the interim territory of Kanesatake	165,647
Compensation for damage to clothing—	
Cossenas A (pants)	49
Tait C (shirt)	32
	165,728

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
NORTHERN AFFAIRS PROGRAM	
Payment in respect of the leasing of a house as a result of the increasing of operations of the Nunavut Implementation Commission Atilu Real Estate and Property Management	*3,546*
	169,274
INDUSTRY	
Department	
Compensation for personal debt for dental and vision care after receiving inaccurate compensation advice—	
Lavoie J	700
Compensation for replacement boots damaged by an air conditioner accident—	
Chatterton H	305
Hanrahan M	253
Compensation for replacement boots damaged by a water main break—	
Hirschfeld D	202
Compensation for Public Service Health Care Plan fees incurred because of an administrative delay—	
McPhail L	166
Roy N	211
Compensation for replacement of clothing—	
Gaudreau J	121
Compensation for damages made to customers electrical equipment—	
Sherbrooke Westmount (Le)	4,401
Compensation for replacement of glasses damaged while working—	
Tellier R	200
Payments under $100 (6)	369
	6,928
Atlantic Canada Opportunities Agency	
Settlement for damages as a result of a motor vehicle accident—	
Benoit E	964
Settlement of a grievance claim—	
LeBlanc R	5,000
	5,964
Canadian Space Agency	
Compensation to an employee for damages—	
Dex H	*15,000*
Economic Development Agency of Canada for the Regions of Quebec	
Payment under $100 (1)	*80*
National Research Council of Canada	
Compensation for medical expenses—	
Auger R A	209
Payments under $100 (2)	103
	312
Statistics Canada	
Payments under $100 (2)	*94*
	28,378

Particulars and payee	Amount
	$
JUSTICE	
Department	
Compensation for wrongful conviction and imprisonment—	
Payable to Walch, Wilson and DeWitt	
Re: H Kaglik	1,100,000
Compensation for termination of employment—	
Payable to Phillipps & Wright in trust for J Reid	36,820
Compensation for medical expenses incurred due to a delay in process for automatic coverage—	
Davis T	170
Garnishment procedural error—	
3 claims (1)	4,799
Compensation for personal effects—	
Cameron J	103
Loiselle P	483
	1,142,375
Offices of the Information and Privacy Commissioners of Canada	
Payments under $100 (4)	*120*
	1,142,495
NATIONAL DEFENCE	
Compensation for damages to personal property—	
Adam F	135
Akerly W	467
Allard P	460
Barrett D	159
Bedard N	215
Blain A	229
Bouliane L	343
Brassard A	106
Brassard O J D	800
Choy S	270
Collins C P	180
Crooks G	110
Delicieux W	244
Desgagne R	120
Dube S	534
Gagnon J R	300
Girard M	218
Hebert H M	190
Herritt S	207
Lalonde F	412
Lamarche J	291
LeBlanc S	209
Lemay G	300
Morin A	200
Morin C J	315
Morsani J	121
Mosebank Co-operative Association Ltd	133
Muncey K	218
Murphy R S	142
Neron W	536
Noel M	271
Noel Y	831
Ouellett P	345
Racine A	309
Robidoux S	222
Schyrer M	212
Sroka J	120

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
St Georges D	169
Steimer V	219
Swetlow J	305
Talbot G	342
Thompson S	346
Tibbo B	109
Vidal B K	390
Compensation for loss of personal property—	
Belanger Y	139
Demers D	135
Gervais N	332
Henderson W	450
Prince N	101
Rankin R	263
Smith G	358
Whittingham M	800
Financial compensation—	
Bowles J	348
Burt A	320
Dodd L	10,393
Dube M	575
Frigault P	36,090
Gauthier L	495
Hirschmann W	248
Millner P	224
Proteau I	150
Thomson R J	25,744
Payments under $100 (34)	2,042
	91,561
NATURAL RESOURCES	
Department	
Compensation for damage to personal effects—	
Avon A	220
Maynes A	260
Payments under $100 (2)	73
	553
Canadian Nuclear Safety Commission	
Payment under $100 (1)	*60*
	613
PARLIAMENT	
House of Commons	
Payment under $100 (1)	49
PRIVY COUNCIL	
Department	
Compensation for medical coverage to an employee—	
Angelakos K	284
Compensation for damaged clothing—	
Cecire A	327
Payment under $100 (1)	46
	657
Canadian Centre for Management Development	
Compensaton for a stolen leather coat—	
Callary S	677
Canadian Transportation Accident Investigation and Safety Board	
Compensation to replace lost eye glasses—	
Lewer L	479
Payments under $100 (2)	138
	617
Chief Electoral Officer	
Compensation for broken glasses—	
Labrecque R	450
Compensation for damage to a polling site—	
Municipality of Ste-Geneviève de Bastican	190
Compensation for damage to a vehicule—	
Dellert K	250
Jeffery G	500
Payment under $100 (1)	65
	1,455
Commissioner of Official Languages	
Payments under $100 (2)	*25*
	3,431
PUBLIC WORKS AND GOVERNMENT SERVICES	
Department	
GOVERNMENT SERVICES PROGRAM	
Reimbursement for cancellation of holiday—	
Bouvier	280
Payments under $100 (3)	129
	409
SOLICITOR GENERAL	
Correctional Service	
Agreement and settlement—	
Cain P	2,000
Compensation for a firm working on reserve—	
Excavation Mc BM	265
Compensation for employee's expense due to modification of position—	
Mercier C	392
Compensation for employee's personal effects lost or damaged while on duty—	
Agar T	100
Banman N	112
Barr K	130
Beaulieu J	112
Berube M	130
Boivin J	520
Bottausci A	290
Budget Car and Truck	117
Campbell J	100
Chevalier P	144
Devo D	140
Doucet M	400
Driscoll K	238
Erdely L	385
Fitzmaurice S	330
Gauvreau S	104
Gottlieb P	150

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Harbison B	585
Insurance Missisquoi	564
Jager T.	600
Janz F	1,000
Joyceville Institution Inmate Canteen Account	489
Ledrew N	22,000
Lee F	154
Lefrancois L	125
Lyall B	250
MacDonald C	500
Magee H	101
Matthews Auto Collision	1,037
McFadden B	122
McFadden B	131
Mudrey W	250
Nogier L	172
O'Driscoll R	182
Paquin D	250
Parish A	125
Pinter W	150
Reid D	500
Richards G	158
Rumbolt R	1,558
Small G	267
Smallwood C	226
Tas S	421
Villeneuve M	267
Winkworth P	426
Wright M	345
Vehicule vandalism—	
Allard D	336
Vermette N	576
Payments under $100 (70)	3,596
	43,622
Royal Canadian Mounted Police	
Damage to glasses or contacts—	
Anderson B H	125
Bodnarchuk R	280
Carty A	135
Couture J	183
Dechant E D	340
Depow J S	209
Desjardins S M	235
Drummond W T G	137
Goodine K A	103
Holley B M	126
Johnson W	439
Keir C	327
Kramer E	290
Lambie A L	257
MacLean C B	225
Mitchell W	118
Moran J R	168
Moroshkin R A	371
Osborne D B	269
Pead R A	180
Perrault R	180
Rheault M	333
Skrine J	219
Smart & Williams for McDonald R	1,000
Smawley D E	256
Villeneuve P J R	359
Zacharias D L	283
Damage to personal apparel/effects—	
Belanger P	277
Buttar R S	399
Cascade Wear Ltd for Younker R	180
Chau K H	121
Dancho V P	390
Eubank J F	181
Francis R J	107
Fox D	100
Kolot K R	356
Kraeling L	109
Malizia J	142
Nadeau D M	464
Nichol D J	163
Peacock S	236
Williams G A	315
Damage to personal/private property—	
Adrain L	411
Anderson F	113
Anderson F	170
Barker Building & Consulting Ltd	824
Beaver Home Improvements for Ehman E	154
Cournoyer M	450
D & B Woodworking & Construction for Kennedy G A	608
Delaronde D R	1,211
Delaronde D R	305
Dr Robert F Quigley for Rodney R	493
Dyc M	223
Eidse A	187
Empire Used Auto Parts (Nanaimo)Lt for Fehr D	125
Fallkland Store Ltd for Cayer G	240
Farrelly F	274
Flowers T	3,500
Friske G	112
Hudson L	306
Hyde W	280
J D Locksmith 24 Hour Mobile for Gouin L	149
Keane K M	302
Kerek P	267
Link R	340
Malekos J E	428
Muir D M	151
Raine T	600
Ray's Window Remodelling for Hayes J & P	656
Rivet J P A	145
Secret Garden for Mischke L	210
Singh K	836
Tiani D	383
Trottier W	205
Wesley Housing for Wesley M	505
Damage to personal vehicle—	
Brisley P A	418
Broadmoor Auto Body Ltd for Olenick C	367
Hart J D	1,102
Ripley L J	250
Russell L I	168
Reimbursement of costs/expenses—	
Creamore J	130
Diconna Hansen Housemoving Ltd for Hansen D	1,070
Dutkel D	636

EX GRATIA PAYMENTS—*Concluded*

Particulars and payee	Amount
	$
Hall J L	100
Hamelin A C	257
Holmes D	1,518
Jolicoeur S	101
Kampert C	146
Lafleur L	101
Marynowski F	200
Riverview Ford Lincoln for Aubin B	358
Simanton D	283
Travanut D	1,205
Vaters R J	200
Vaters R J	200
Vaters R J	200
Wells K	139
Name withheld (1)	354
Loss of income/money—	
Witten LLP Barristers and Solicitors for Bilodeau R	1,997
Loss of personal items—	
Ashford K	2,005
Demers R	286
Jodrey R D	125
Keirstead B S	217
McConnell C	1,000
Pink R	271
Prijono N P N	400
Quirion P	119
Sandivo K	350
Sherman S T	409
ADR negotiated settlement taxable paid to an individual—	
Koochiakjuke P C	5,249
29 names withheld (1)	483,401
ADR negotiated settlement taxable transfer to RRSP—	
Reid T	1,450
28 names withheld (1)	544,154
Payments under $100 (168)	6,842
	1,083,628
	1,127,250
TRANSPORT	
Department	
Compensation for damage to rental vehicule—	
Davidson S	426
Compensation for damages to a pool table due to an accident—	
The Paladium	300
Compensation for work boots stolen from Government of Canada vehicle—	
Desjardins R	130
Compensation for stolen property while traveling by train—	
Arnell P	578
Compensation for trip cancellation due to a work related accident—	
Bussières G	200
Reimbursement of dental care due to administrative error—	
Thomas C	337
Settlement of electrical costs—	
NAV Canada	9,013
Payments under $100 (19)	799
	11,783
Canadian Transportation Agency	
Payment under $100 (1)	*77*
	11,860
TREASURY BOARD	
Secretariat	
Compensation for discrimination cases—Sections 7 and 10 of the *Canadian Human Rights Act*—	
Lederman L	5,000
Wintermeyer G	4,540
	9,540
VETERANS AFFAIRS	
Department	
Compensation for damage to clothing—	
Bacani V	214
Dornier P	80
Compensation for cell phone destroyed—	
Champagne P	135
Compensation for prisoners of war—	
Robson M	23,940
Sinclair S	738
Compensation for damage to luggage—	
Bittle L	151
Compensation for cost of funeral services—	
Estate of Murphy C	3,740
Compensation relating to employment—	
MacDonald J B	30,000
Special benefit payments to merchant navy Veterans	20,000,000
Payments under $100 (4)	134
	20,059,132
Total	1,482,637,346

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(1) Name withheld in accordance with terms of settlement.

COURT AWARDS

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

COURT AWARDS

Particulars and payee	Amount
	$
AGRICULTURE AND AGRI-FOOD	
Canadian Grain Commission	
Harassment settlement—	
Macri L J.	20,000
CANADA CUSTOMS AND REVENUE AGENCY	
Authority—Supreme Court of Canada	
A-249-96	
McCarthy Tetrault in trust	
Construction Bérou Inc.	8,638
324591-1	
Siskind, Cromarty, Ivey & Dowler in trust	
Findlay, Ian Joseph	2,491
323591-1	
Siskind, Cromarty, Ivey & Dowler in trust	
Findlay, Ian Joseph	2,178
26352	
Thorsteinssons in trust	
65302 BC Ltd	12,732
Authority—Federal Court of Canada	
A-491-95	
Actra Fraternal Benefit Society	
Actra Fraternal Benefit Society	65,122
A-460-98, A-461-98	
Woodward & Company in trust	
Amos, Margaret	5,000
A-714-96 & A-720-96	
Wilson Vukelich in trust	
Depaoli, Sandra & Dario	1,250
A-1019-96 & A-1020-96	
Ménard Mageau	
Deruelle, Pierre (et al)	5,902
A-755-98	
Lapointe Rosenstein in trust	
Entrelec Inc.	4,573
A-720-98, A-633-98, A-617-98	
Michael A Kelen in trust	
Flora Manufacturing & Distributing Ltd.	8,028
A-741-98	
Thorsteinssons in trust	
Ford, Debra	22,222
A-466-98	
Victor E Hawryluk	
Hawryluk, Victor E.	100
A-524-98	
Felesky Flynn in trust	
Hidden Valley Golf Resort Assoc.	6,999
A-632-98	
Stikeman Elliott in trust	
Hilary's Distribution Ltd.	6,364
A-429-95	
Brouillette Charpentier Fortin in trust	
Labreche, André	1,516
A-583-99	
Aikins, MacAulay & Thorvaldson in trust	
Lamont Management Limited	3,102
A-437-98	
Clark, Wilson in trust	
Langdon, Grant	9,425
A-581-98	
Torys in trust	
London Life Insurance Company	2,900
A-709-98	
Davis & Company	
McNeil, Robert	3,542
A-202-98	
Wildeboer Rand in trust	
McPherson, Glenda (et al)	53,485
A-638-97	
Daley, Black, Moreira in trust	
The Maritime Life Assurance Company	7,686
A-67-99	
Daley, Black, Moreira in trust	
The Maritime Life Assurance Company	2,293
A-399-00,A-400-00, A-402-00 A-407-00, A-411-00	
MacPherson, Leslie & Tyerman	
Mirchandani, M (et al)	2,195
A-657-97	
Hutchins, Soroka & Dionne in trust	
Mitchell, Grand Chief Michael	27,500
A-905-98	
Gowling, Lafleur, Henderson in trust	
Nike Canada Ltd (CITT CASE)	5,771
A-815-95	
McInnes Cooper in trust	
O'Neil Motors Ltd (et al)	3,468
A-667-97	
Gowling, Lafleur, Henderson in trust	
PHÉNIX, Robert	5,113
A-195-98	
Bélanger Hebert Thibault et Associés	
Policar, Réal	2,378
A-97-98	
Lapointe Rosenstein in trust	
Yves Ponroy Canada	2,005
A-679-99	
Rao, McKercher & Company in trust	
Roll, Harvey	6,597
A-584-98	
McDonald & Hayden in trust	
Ruland Realty Limited	1,100

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
A-125-95	
Thorsteinssons in trust	
65302 BC Ltd	3,061
AR-3-51692	
Douglas Shields	
Shields, Douglas	100
A-306-99	
Perley-Robertson, Hill & McDougall	
Sneyd, Robert B	14,303
A-350-94	
McCarthy Tetrault in trust	
Toronto College Park Ltd	140,000
A-538-98	
Fred Turner	
Turner, Fred	2,381
A-762-96	
Thorsteinssons in trust	
Wu, Peter	27,811
Authority—Federal Court Trial division	
T-2825-92	
Thorsteinssons in trust	
Radonich, Stanley	8,515
T-1337-93	
Jones Emery Hargreaves in trust	
Robinson, David	3,671
T-13317-98	
Langlois Gautier in trust	
Marstar Canada Inc	5,607
T-2975-94	
McCarthy Tétrault in trust	
Kimberly-Clark Canada Inc	39,521
T-1324-92	
McCarthy Tétrault in trust	
Lomex Inc	4,336
T-2946-92	
Osler, Hoskin & Harcourt in trust	
The Greens of Tam O'Shanter Inc	700
T-943-89 , T-946-89, T-944-89 T-947-89, T-945-89	
Graham Price in trust	
Byram, Edwin J	4,954
T-853-96	
Farris, Vaughan, Willis & Murray in trust	
Nygren, M	25,000
T26999	
Raven, Allen, Cameron, Ballantyne in trust	
Griffiths, C & Goad, G	1,761
Authority - Tax Court of Canada	
93-26(IT)G	
Actra Fraternal Benefit Society	
Actra Fraternal Benefit Society	6,019
98-2460(IT)G	
John David Boute in trust	
Adams, Glenn	2,298
98-395(IT)G	
Teplitsky, Colson in trust	
Alfano, Joseph	6,451
97-3385(IT)G & 97-3243(IT)G	
Jessica Grant	
Allen, George Raymond & Helen	2,616
1999-2134(IT)I	
Julius Andrasik	
Andrasik, Julius	245
97-819(IT)G	
Miller Thompson in trust	
Angoss Software International Ltd	2,835
98-339(IT)G	
Généreux Côté in trust	
Badeau, Renée	2,242
98-813(IT)G	
Fasken, Martineau, DuMoulin	
Bois Daaquam Inc	2,075
1999-2596(IT)I	
Elaine Bradbury	
Bradbury, Elaine	1,025
1999-3622(IT)I	
Jean R Prince in trust	
Champagne, Edmour	1,000
96-3858(IT)I	
Ravinda Markus Chaturvedi	
Chaturvedi, Ravinda Markus	200
1999-1191(IT)I	
Benett Jones in trust	
Chow, Daniel	646
97-2893(IT)I	
Field, Atkinson, Perration in trust	
Cobb, Jimmy	1,300
98-1737(IT)I	
William J Connors	
Connors, William J	300
98-1737(IT)I	
William J Connors	
Connors, William J	9
95-1743(IT)G, 95-1745(IT)G 95-1744(IT)G, 95-1656(IT)G	
Weir & Foulds in trust	
Cooray, S (et al)	6,815
1999-4985(IT)I 1999-4986(IT)I	
Adrian D'Silva & Tracey Johnson	
D'Silva, Adrian, Johnson, Tracey	757
95-2216(IT)G	
Gordon DE Mond	
De Mond, Gordon	2,795
2000-2784(IT)I	
Bennett Jones in trust	
De Souza, Mario	1,038
94-0382(IT)G 94-0383(IT)G	
Wilson Vukelich in trust	
Depaoli, Dario & Sandra	5,313
98-906(IT)G	
Marchand Bordeleau in trust	
Desrosiers, Camille in trust	2,525
1999-2024(IT)I	
Reimer & Company in trust	
Derwores, Douglas	1,026

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
98-2052(IT)G	
Neil L Boyko in trust	
Dirienzo, Emilio	1,900
98-1562(IT)I	
Hussein El-Hennawy	
El-Hennawy, Hussein	500
98-2859(IT)G	
Desjardins Ducharme Stein Monast in trust	
Foisy, Daniel	3,798
98-3864(IT)I 1999-2782(IT)I	
Thorsteinssons in trust	
Frieder, Kempe	1,043
95-1435(IT)G	
Bennett Jones in trust	
Furukawa, Robert B	46,556
2000-1651(IT)G	
Marcel Galipeau	
Galipeau, Marcel	350
98-2683(IT)I & 98-2684(IT)I	
Abraham Gamus	
Gamus, Abraham & Erika	36
1999-4130(IT)I	
Felesky Flynn in trust	
Gartner, Veronica	4,500
1999-1856(IT)G	
Pothier, Delisle in trust	
Gestion Yvan Drouin Inc	4,150
2000-2005(IT)I	
Bruce Gillespie	
Gillespie, Bruce	200
2000-688(GST)I	
David Brown in trust	
Gillett, Lorraine	1,604
97-2826(IT)G	
Koffman Kalef in trust	
Glassford, Richard	8,596
97-2745(IT)G	
Donahue & Partners in trust	
Gonslaves, Terry	4,026
98-2447(IT)G, 98-2445(IT)G 98-2459(IT)G, 98-2449(IT)G	
McDonald & Hayden in trust	
Guthrie, David & Kareen	9,236
1999-2600(IT)I 1999-2597ITI	
H Alan L Emerson in trust	
Hamilton, Eileen & Newell, Virginia	500
96-859(GST)G	
Felesky Flynn in trust	
Hidden Valley Golf Resort Assoc	5,527
1999-2153(IT)I	
Fillmore Riley	
Hoult, David	650
1999-2001(IT)I	
MacLaren Jameson	
Kenet Computer Services Limited	778
2000-0198(IT)I	
Connie Kew	
Kew, Connie	21
99-471(T)G 99-470(IT)G	
Daley, Black & Moreira in trust	
King, Karen & Gerard M	4,530
2000-1426(IT)I	
Duncan & Craig	
Kolakis, Evangelo	778
89-2831(IT)O	
Brouillette Charpentier Fortin in trust	
Labreche, André	2,322
98-9306(IT)G	
Allen Wilford in trust	
Langhammer, Rudolf	2,118
1999-1306(IT)I	
Gilbert Lebel	
Lebel, Gilbert	51
1999-1658(IT)I	
Chartrand et Chartrand	
Leduc, Huguette	799
1999-3641(IT)I	
J Asselin and Assoc in trust	
Lewis, Gloria C	500
97-2140(IT)G	
Aikins, MacAulay & Thorvaldson in trust	
Lamont Management Limited	5,397
96-4838(IT)G	
Sinnott, Shortall, Hurley in trust	
Lewisporte Holdings Limited	9,000
88-1727(IT)	
McCarthy Tétrault in trust	
Lomex Inc	5,985
96-3207(IT)G	
Torys in trust	
London Life Insurance Company	3,525
2000-445(IT)I	
Heather McColl	
McColl Heather	500
2000-2139(IT)I	
McFagden's Brakery Limited	
McFagden's Brakery Limited	300
1999-2735(IT)I, 1999-2736(IT)I	
Fillmore Riley in trust	
McKinnon, Joan & Wesley	1,798
96-2542(IT)G	
Davis & Company	
McNeil, Robert	3,063
97-2585(IT)G 97-2584(IT)G 97-2586(IT)G	
Deziel, Paquin, Longval in trust	
Mailhot, Christine, Chiasson, Léonide, Noel, Lorraine	1,240
1999-173(IT)I	
Duncan & Craig in trust	
Manuel, Shirley	714
96-1998(IT)I	
Diane Marcil	
Marcil, Diane	170
95-3844(GST)G	
Daley, Black, Moreira in trust	
The Maritime Life Assurance Company	8,823

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
97-1833(IT)I & 97-2450(IT)I 97-1789(IT) I 97-1970(IT)I	
Francis K Peddle in trust	
Markell, Brian, Grant, Patricia, Grant,Grant	1,996
98-1908(IT)I	
Aikins, MacAulay & Thorvaldson in trust	
Matthews, Craig	977
1999-497(GST)G, 1999-1308 (GST)G, 1999-1307(GST)G	
Wolfe, Leia, Huckell in trust	
Mercier, Ronald (et al)	4,825
97-3429(IT)G	
Ogilvy Renault in trust	
Minto Developments Inc	5,500
1999-1018(IT)G	
Doug R Nicholls	
Nicholls, Doug R	250
94-819 ; 94-820 ; 94-281(IT)G	
McInnes Cooper in trust	
O'Neil Motors Ltd (et al)	2,052
1999-2828(IT)I, 1999-2829(IT)I	
Diane and Nelson Paquette	
Paquette, Diane and Nelson	267
1999-2473(IT)I	
Chapman Goodard Kagan in trust	
Peloquin, Danielle	300
1999-4814(IT)I	
Felesky Flynn in trust	
Pilipchuk, John	1,537
1999-4805(IT)I	
Lynda Putzlocher	
Putzlocher, Lynda	300
97-2802(IT)G 97-2803(IT)G	
Roberto Buffone in trust	
Ringuette, Caroline et Young, Douglas	14,349
90-2130(IT)	
Jones Emery Hargreaves	
Robinson, David	546
1999-1842(IT)I	
MacPherson Leslie & Tyerman	
Rosenfeldt, Arnold	1,000
97-532(UI)	
Katherine Rudzik	
Rudzik, Katherine	140
96-456(IT)G	
McDonald & Hayden in trust	
Ruland Realty Limited	25,472
93-757(IT)G	
Thorsteinssons in trust	
65302 BC Ltd	4,351
2000-1088(IT)I	
Sarna Hackett Neudorfer in trust	
Serbey, Evelyne	800
97-3422(IT)I 97-3423(IT)G	
Ogilvy Renault in trust	
Simard, Hélène	3,442
98-2463(GST)G	
Bingham MacAulay Ehrhard Teed in trust	
Sira Enterprises Ltd	6,311
98-2555(IT)I	
Slawinsky Friesen in trust	
M Slawinsky Professional Corporation	718
98-3846(IT)I	
Sports Nautiques Carleton Inc	
Sports Nautiques Carleton Inc	500
1999-3559(IT)I	
Fraser Milner in trust	
Thompson, Merna	755
2000-2467(IT)I	
Ruth Thurston	
Thurston, Bonnie	100
1999-4436(GST)I	
LeBlanc McGrath Tuck in trust	
Tingley Contracting Ltd.	650
97-1968(IT)G	
Aird & Berlis in trust	
Tobias, Stephen	4,018
1999-1192(IT)I	
Bennett Jones in trust	
Topechka, Brian	959
96-4552(IT)G	
Brian J Arnold	
Toronto Dominion Bank	3,600
1999-4097(IT)G	
Weiler & Company	
Turner, Charlotte	213
2000-991(IT)I	
Francis K Peddle in trust	
Tyrcha, Katarzyna	716
99-126(GST)I	
John A Walters	
Walters, John A	300
1999-4339(GST)I	
Stephan Wist	
Wist, Stephan	500
1999-4004(IT)I	
Stephen Du in trust	
Ye, George	1,627
Authority—Ontario Superior Court	
48694- 98	
Borden Ladner Gervais in trust	
Euro Bank Corporation	200,000
Quebec Court	
154,817-72	
Me Marco Vitale in trust	
Lepine, J & Beaudoin, E	14,807
	1,072,388

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
CITIZENSHIP AND IMMIGRATION	
Department	
Authority—Superior Court of Justice 94-CQ-55759	
Settlement of legal costs resulting from examinations for discovery—	
Timothy SB Danson, Dandon, Recht & Freedman in trust for Estate of Todd Bayliss et al	67,410
Authority— Federal Court Award A-294-99	
Settlement for legal costs resulting from an application for judicial review being denied—	
McCrea & Associates, in trust for	
Chan S T	5,193
Authority—Federal Court Award IMM-3822-98	
Settlement for legal costs resulting from wrongful decision made by a visa officer—	
Green and Spiegel in trust for	
Chand R	2,675
Authority—Federal Court Award IMM-5498-99	
Settlement for legal costs resulting from wrongful decision made by an Immigration Officer—	
Munyonzwa Hamalengwa in trust for	500
Clarke L C	
Authority—Federal Court Award IMM-1050-99	
Settlement for legal cost resulting from ‘denial of applications for landing and for rehabilitation—	
David Matas in trust for	
Dee D G	2,200
Authority—Federal Court Award T-578-99	
Settlement for legal costs resulting from refusal of application for citizenship—	
Borden Ladner Gervais LLp, in trust for	
Diudea D	500
Authority—Federal Courd Award T-144-00	
Settlement for legal costs resulting from the extension of time for filling—	
Cassels Brock & Blackwell, in trust for	
Dominik A R	300
Authority—Federal Court Award IMM-5007-99	
Settlement for legal costs resulting from wrongful decision made by a visa officer—	
T Viresh Fernando in trust for	
D'Souza V	2,000
Authority—Federal Court Award IMM-5899-99	
Settlement for legal costs resulting from wrongful decision made by a visa officer—	
Mira Thow in trust for	
Fernando P K	500
Authority—Federal Court Award IMM-488-99	
Settlement for legal costs resulting from a question not being certified by a judge of the Trial Division—	
Galati, Rodrigues & Associates in trust for	
Geza K et al & Smajda S et al	1,500
Authority— Federal Court Award IMM-346-00	
Settlement for legal costs resulting from wrongful decision made by an Immigration Officer—	
Timothy Leahy in trust for	
Goussakov V	500
Authority—Federal Court Award T-1222-99	
Settlement for legal costs resulting from an application for Canadian citizenship being granted—	
Lawrence Wong & Associates in trust for	
Gu D	1,343
Authority—Federal Court Award IMM-22-99	
Settlement for legal costs resulting from wrongful decision made by a visa officer—	
Bell, Unger, Morris in trust for	
Islam K R	2,800
Authority—Federal Court Award IMM-3361-99	
Settlement for legal costs resulting from wrongful decision made by a visa officer—	
Cecil L Rotenberg in trust for	
Lee L S E	4,780
Authority—Federal Court Award IMM-4474-99	
Settlement for legal costs resulting from wrongful decision made by an Immigration Officer—	
Mira Thow in trust for	
Milshtein A	1,000
Authority—Federal Court Award IMM-4291-99	
Settlement for counsel fees resulting from wrongful decision made by a visa officer—	
Robin L Seligman, in trust for	
Mustapha S	3,500
Authority—Federal Court Award IMM-3951-99	
Settlement for legal costs resulting from a judicial review hearing adjournment—	
Joan Manafa in trust for	
Odette M S	300
Authority—Federal Court Award IMM-3917-99 & IMM-5048-99	
Settlement for legal costs resulting from wrongful decision made by a visa officer—	
Lorne Waldman in trust for	
Phuti P	4,306
Authority—Federal Court Award IMM-4446-99	
Settlement for legal costs resulting from an application for permanent residence being denied—	
Stephen W Green in trust for	
Platonov A	1,000
Authority—Federal Court Award IMM-3832-99	
Settlement for legal costs resulting from wrongful decision made by a visa officer—	
McCrea & Associates, in trust for	
Rabbi S F	11,000
Authority—Federal Court Award IMM-131-99	
Judgment against Khairoodin A in the matter of judicial review—	
Receiver General of Canada	(1,091)
Authority—Federal Court Award T-2674-97	
Judgment against Hsu SS in the matter of application for citizenship was granted—	
Receiver General of Canada	(900)
Authority—Federal Court Award IMM-800-99	
Settlement for legal costs resulting from issuance of deportation order—	
Max Chaudhary in trust for	
Russell R A	2,958

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
Authority—Superior Court of Justice 00-CV-184475	
Settlement of a claim as a result of an automobile seizure— Kenneth R Byers in trust for Smith B	3,532
Authority—Federal Court Appeal A-456-99	
Settlement of legal cost resulting from dismissal of appeal of a deportation order— David Matas in trust for Toledo W G	2,156
Authority—Federal Court Award T-581-00	
Settlement for legal costs resulting from dismissal of an application for citizenship— Lawrence Wong in trust for Wu Y Q	1,000
Authority—Federal Court Award IMM-3382-98	
Settlement for legal costs resulting from wrongful decision made by a visa officer— Timothy E Leahy in trust for Zhao Y	2,455
Authority—Federal Court Award IMM-2366-00	
Settlement for legal cost resulting from missing documents in the applicant's file— Lawrence Womg & Associates, in trust for Zhu J P	500
Authority—Federal Court Award A-384-99	
Settlement for legal costs resulting from dismissal of judicial review— Synder & Associates in trust for Ziyadah A M	1,926
	125,843
ENVIRONMENT	
Department	
Authority—Federal Court Award T-1534-97	
Compensation for damage to animals— Hoy M A in trust for Fortyn K and Seaway Serpentarium	1,000
HEALTH	
Department	
NIICHRO Rulling	
CHR Settlement Trust TB#828088	45,700,000
HUMAN RESOURCES DEVELOPMENT	
Department	
Authority— Federal Court Award T1529-98	
Details not to be disclosed(1)	48,323
Authority— Federal Court Award T150-05-00498-958	
Lalonde C	43,362
	91,685
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority— Supreme Court of British Columbia No 7838	
Payment of damages for breach of agreement Shutchin, Hutchins, Sokora— Grant in trust Name of plaintiff withheld(1)	45,160
Authority—Ontario Superior Court of Justice No 690/99	
Payment of cost and disbursements— Blake, Cassels & Graydon, LLP in trust for Six Nations of the Grand River	141,149
Authority—Supreme Court of British Columbia S45488	
Amount owing for water and sewer charges— Hope Heinrich in trust for Village of Burns Lake	32,306
Amount owing for costs associated with court application— Hope Heinrich in trust for Village of Burns Lake	2,000
Amount owing for court costs for defendant— Hope Heinrich in trust for Village of Burns Lake	9,234
Authority—Federal Court Trial Division T-2954-93 T2954-93	
Amount owing for payment of plaintiff's costs— Dubuc Osland	13,960
Amount owing for payment of second counsel fees— Blake, Cassels & Graydon in trust for The Louis Bull Band	12,911
Authority—Federal Court Trial Division T-449-00	
Amount owing for payment of plaintiff's costs— Dale Gibson in trust for Estate of Joseph Dumais	200
Authority—Federal Court Trial Trial Division T-300-99	
Amount owing for payment of plaintiff's costs— Brownlee Frylett	2,000
	258,920
JUSTICE	
Department	
Authority—Federal Court Trial Division	
Payment of legal defence costs— Payment made to McCarthy, Tetrault , Ottawa in trust Re: Andersen Consulting	28,736
Authority— Alberta Provincial Court	
Payment of legal defence costs— Payment made to Field Atkinson Perraton - in trust Re: Brenda Lee Demone	12,408
	41,144

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
PRIVY COUNCIL	
Chief Electoral Officer	
Authority—Canadian International Trade Tribunal PR-2000-005	
Costs incurred in filing and proceeding with complaint— Radiant Point Inc	9,881
SOLICITOR GENERAL	
Canadian Security Intelligence Service	
Authority—Federal Court of Canada - Trial Division T-1883-95	
Payment of damages in dismissal action— Schiller Coutts Weiler & Gibson in trust for K L Gilmour	23,750
Authority—Federal Court of Appeal A-872-97 & A-873-97	
Payment of court costs— McCarthy Tétrault in trust for C C Ruby	17,402
	41,152
Correctional Service	
Authority—Federal Court Award T-698-99	
A Correctional Officer used unreasonable force by using carotid control to prevent an inmate from swallowing suspected contraband at Warkworth Institution— John Hill in trust for Michael Legault	9,000
Authority—Federal Court Award T-1435-91	
Compensation due to alleges discrimination a lack of a federal prison for women in British Columbia— Conroy & Company in trust for John W Conroy	1,000
Authority—Federal Court Award T-2774-99	
Compensation for being placed in a "double bunked" cell with a smoking inmate— William James Bradford Canning	2,500
Authority—Federal Court Award T-1215-98	
Court order for payment of plaintiff cost. The decision of the independent chairperson is quashed and a new hearing is ordered before a different independent chairperson— Jeffrey M Whyte	1,754
Authority—Federal Court Award A-146-99	
Compensation for infringement of the Canadian charter of rights and freedoms— Emile Marguerita Marcus Mennes	34
Authority—Supreme Court of British Columbia C974938	
Compensation for injuries sustained in relation to an assault at Kent Institution— Brunton & Company in trust for Terry Bunker	12,500
Authority—Ontario Superior Court of Justice 55889/00	
Compensation for having his image taken at Beaver Creek and broadcasted on a TV program without his consent— Fasken Martineau DuMoulin LLP in trust for Lenard Romanovitch	1,500
Authority—Ontario Superior Court of Justice 55889/00	
Compensation for having his image taken at Beaver Creek and broadcasted on a TV program without his consent— John L Hill in trust for Lenard Romanovitch	3,000

Particulars and payee	Amount
	$
Authority—Federal Court Award A-381-98 (T-192-95)	
Payment of appeal costs and interest penalties relating to infringement of inmate's human rights and liberties because of daytime dead-lock— Ernest Caron	4,999
Authority—Ontario Court (General Division) 98-CV-006618	
Compensation for serious irreparable physical and psychological damage as a result of the experimentation program "LSD 25 and electroshocks"— Genest, Murray in trust for Dorothy Mills Proctor	71,106
Authority—Ontario Court (General Division) 98-CV-006618	
Compensation for serious irreparable physical and psychological damage as a result of the experimentation program "LSD 25 and electroshocks"— Gowling, Strathy and Henderson in trust for Dorothy Mills Proctor	30,338
Authority—Federal Court Award T-916-99	
Compensation for the application of judicial review on the applicant preventive security file and the attached fees— Me Stephen Fineberg in trust for Kevork Marachelian	5,278
Authority—Federal Court Award A-146-96	
Contract dispute relating to an increase in the federal sales tax for construction material and equipment from 5 percent to 6 percent— Hervé Pomerleau Inc PWGSC	179,381
Authority—Ontario Court (General Division) 10515/96A	
The Crown's motion to dismiss the third party claim was dismissed with costs— Bryce Geoffrey in trust for Young V Watt and McCreary et al	750
Authority—Ontario Court (General Division) 1042/97	
Compensation relating to injuries sustained in a motor vehicle accident in Kingston— Robert G Smart in trust for Diane Mary Beggs and James Kenneth Beggs	100,000
Authority—Supreme Court of British Columbia C990172	
Payment of the claimant's bill of costs— Stowe Ellis in trust for Beulah McGahey	20,107
Authority—Supreme Court of British Columbia C990172	
Compensation for the sexual assault of the plaintiff by the defendant while he was under the supervision of Correctional Service Canada— Stowe Ellis in trust for Beulah McGahey	215,000
	658,247
	699,399
TRANSPORT	
Department	
Authority—Supreme Court Award 500-05-003449-855	
Settlement of a claim as a result of an accident on the Valleyfield bridge— Latraverse in trust for Canron Inc	*354,681*

COURT AWARDS—*Concluded*

Particulars and payee	Amount
	$
Canadian Transportation Agency	
Authority—Ontario Superior Court Action No C12603-93	
This is a payment pursuant to a mediated settlement whereby the plaintiff has agreed to dismiss without cost an action against the Agency and others—	
Edward Jupp, Q C in trust for Guy Sprint Charters Inc.	25,000
	379,681
TREASURY BOARD	
Secretariat	
Authority—Federal Court Certificate of Judgement T-2160-99	
Payments for the pay equity settlement pursuant to section 30 of the *Crown Liabilities and Proceedings Act*	3,020,925,593
Authority—Federal Court Award T-688-89	
Payment pursuant to a court case to obtain her rightful benefits under the *Public Service Superannuation Act*—	
MacLaren Corlett in trust for Horswill N.	68,000
Authority—Federal Court Award	
Payment pursuant to a complaint under the *Canadian Human Rights Act* alleging discrimination on the ground of disability, in relation to language proficiency training and testing methods—	
Human Resources Development Department for Green N	48,323
Authority—Ontario Superior Court	
Costs awarded with respect to pension benefits—	
Caroline Engelmann & Gottheil in trust	5,500
Nelligan Power in trust	5,500
Raven, Allen, Cameron & Ballantyne in trust	5,500
	3,021,058,416
Total	3,069,458,357

SECTION 11

2000-2001

PUBLIC ACCOUNTS OF CANADA

Federal-Provincial Shared-Cost Programs

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FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
AGRICULTURE AND AGRI-FOOD				
Department				
Canada Agriculture Infrastructure Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Saskatchewan Agri-Food Innovation Agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Contributions to 4-H clubs	7	8	15	8
	8	**8**	**14**	**9**
	180	*153*	*295*	*167*
Crop insurance and waterfowl	127	912	459	1,786
	118	**758**	**405**	**1,939**
	1,602	*24,753*	*7,397*	*28,315*
Economic and regional development agreements	...	...	...	...
	...	...	...	...
	6,740	*27,545*	*33,040*	*32,296*
Grants to organizations under the Safety Net Companion Programs	...	...	...	...
	...	...	...	...
	...	...	...	*1,500*
Gross revenue insurance plan	...	...	...	...
	...	...	...	**22**
	...	*9,813*	*2,315*	*4,904*
Net Income Stabilization Account	91	2,988	1,673	1,470
	89	**2,357**	**1,456**	**1,333**
	600	*15,411*	*8,195*	*7,501*
New Brunswick Debt Refinancing Program	...	...	...	...
	...	...	...	**68**
	...	...	...	*492*
Payments in connection with the *Farm Income Protection Act*— Canada/Nova Scotia Apple Industry Development Fund	...	...	...	...
	...	...	**143**	...
	...	...	*286*	...
Payments in connection with the *Farm Income Protection Act*— Net Income Stabilization Account	43	2,143	742	...
	45	**2,188**	**674**	...
	173	*8,344*	*2,665*	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	2,159	11,536	3,132	...	16,827	...	...	...	16,827
...	...	**2,962**	**15,362**	**3,800**	...	**22,124**	...	...	...	**22,124**
...	...	*19,893*	*71,195*	*28,624*	*1,478*	*121,190*	...	...	...	*121,190*
...	...	...	3,397	...	...	3,397	...	...	...	3,397
...	...	...	**7,792**	...	...	**7,792**	...	...	...	**7,792**
...	...	...	*45,204*	...	...	*45,204*	...	...	...	*45,204*
10	48	23	23	35	18	195	...	...	...	195
20	**58**	**21**	**33**	**29**	**25**	**225**	...	...	...	**225**
208	*1,436*	*497*	*564*	*674*	*327*	*4,501*	...	...	...	*4,501*
17,332	19,841	36,600	92,169	46,333	7,015	222,574	...	...	...	222,574
17,396	**26,032**	**38,328**	**68,026**	**56,933**	**7,555**	**217,490**	...	...	...	**217,490**
315,897	*504,356*	*538,566*	*1,626,039*	*1,094,948*	*104,717*	*4,246,590*	...	...	...	*4,246,590*
428	...	...	...	...	...	428	...	...	...	428
1,319	...	...	...	...	...	**1,319**	...	...	...	**1,319**
45,485	...	*12,797*	*13,169*	*8,676*	*19,555*	*199,303*	...	...	...	*199,303*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	*34,870*	*56*	*2,000*	*38,426*	...	...	...	*38,426*
...	...	...	...	...	...	...	...	...	...	...
...	...	**60**	...	**18**	...	**100**	...	...	...	**100**
250,200	*340,762*	*384,431*	*902,975*	*567,168*	*12,578*	*2,475,146*	...	...	...	*2,475,146*
3,720	51,212	34,907	80,881	43,216	5,983	226,141	...	...	...	226,141
3,234	**50,503**	**34,502**	**81,713**	**63,420**	**5,433**	**244,040**	...	...	...	**244,040**
17,073	*317,370*	*234,341*	*773,472*	*340,823*	*37,948*	*1,752,734*	...	...	...	*1,752,734*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	**68**	...	...	...	**68**
...	...	...	...	...	...	*492*	...	...	...	*492* (1)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	**143**	...	...	...	**143**
...	...	...	...	...	...	*286*	...	...	...	*286*
...	17,677	...	...	23,637	3,189	47,431	...	...	...	47,431
...	**16,467**	...	**75,000**	...	...	**94,374**	...	...	...	**94,374**
...	*66,591*	...	*75,000*	*45,984*	*3,189*	*201,946*	...	...	...	*201,946*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Payments in connection with the *Farm Income Protection Act*—Safety Net Companion Programs	1,350	753	969	...
	1,173	**...**	**490**	**...**
	5,937	*4,401*	*3,724*	*902*
Payments in connection with the *Farm Income Protection Act*—Transition programs for Red Meats	...	...	...	...
	...	**...**	**...**	**...**
	...	*181*	*209*	*124*
Canada-Saskatchewan Agri-Food Innovation Fund (AFIF)	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Payments in lieu of grants to the provinces of Saskatchewan and Manitoba to establish emergency farm relief packages	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Agricultural Income Disaster Assistance (AIDA)	220	2,717	4,902	2,527
	157	**6,348**	**2,553**	**610**
	377	*9,065*	*7,455*	*3,137*
Canadian Food Inspection Agency				
Rabies indemnification program	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	*5*
Total ministry	1,838	9,521	8,760	5,791
	1,590	**11,659**	**5,735**	**3,981**
	15,609	*99,666*	*65,581*	*79,343*
CANADIAN HERITAGE				
Department				
Official language in education program	2,732	2,209	6,885	17,304
	2,792	**1,346**	**6,977**	**17,304**
	73,895	*37,561*	*139,267*	*555,476*
Winnipeg development agreement on culture	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Parks Canada Agency				
Canada/Alberta Strategic Alliance	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Total ministry	2,732	2,209	6,885	17,304
	2,792	**1,346**	**6,977**	**17,304**
	73,895	*37,561*	*139,267*	*555,476*
ENVIRONMENT				
Department				
Canada/Newfoundland climate network expansion agreement	39	...	...	...
	...	**...**	**...**	**...**
	1,149	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total	
$	$	$	$	$	$	$	$	$	$	$	
53,148	48,896	2,991	14,834	4,293	11,331	138,565	...	...	...	138,565	
34,859	**...**	**1,529**	**5,657**	**15,323**	**313**	**59,344**	**...**	**...**	**...**	**59,344**	
235,689	*112,981*	*17,396*	*20,684*	*86,201*	*11,786*	*499,701*	...	...	...	*499,701*	
...	...	...	...	763	...	763	...	...	...	763	
...	**...**	**...**	**...**	**2,020**	**...**	**2,020**	**...**	**...**	**...**	**2,020**	
5,217	*3,617*	*2,080*	*1,108*	*14,185*	*288*	*27,009*	...	...	...	*27,009*	
...	...	...	397	...	...	397	...	...	...	397	
...	**...**	**...**	**560**	**...**	**...**	**560**	**...**	**...**	**...**	**560**	
...	...	...	*957*	...	...	*957*	...	...	...	*957*	
...	...	...	...	...	...	...	...	...	...	...	
...	**...**	**60,000**	**180,000**	**...**	**...**	**240,000**	**...**	**...**	**...**	**240,000**	
...	...	*60,000*	*180,000*	...	...	*240,000*	...	...	...	*240,000*	*(f)*
122,211	117,158	97,468	166,288	84,538	6,955	604,984	...	...	...	604,984	
118,115	**53,080**	**55,416**	**92,980**	**77,767**	**15,917**	**422,943**	**...**	**...**	**...**	**422,943**	
240,326	*170,238*	*152,884*	*259,268*	*162,305*	*22,872*	*1,027,927*	...	...	...	*1,027,927*	(1)
...	7	8	...	...	...	15	...	...	...	15	
...	**5**	**7**	**...**	**...**	**...**	**12**	**...**	**...**	**...**	**12**	
232	*2,367*	*68*	*18*	*1*	...	*2,691*	...	...	...	*2,691*	
196,849	254,839	174,156	369,525	205,947	34,491	1,261,717	...	...	...	1,261,717	
174,943	**146,145**	**192,825**	**527,123**	**219,310**	**29,243**	**1,312,554**	**...**	**...**	**...**	**1,312,554**	
1,110,327	*1,519,718*	*1,422,953*	*4,004,523*	*2,349,645*	*216,738*	*10,884,103*	...	...	...	*10,884,103*	
51,090	69,204	11,540	5,618	10,758	11,107	188,447	1,123	3,126	1,004	193,700	
51,526	**67,232**	**11,835**	**5,517**	**13,684**	**12,106**	**190,319**	**2,117**	**1,114**	**887**	**194,437**	
2,210,416	*1,862,462*	*201,991*	*161,751*	*216,138*	*226,687*	*5,685,644*	*22,453*	*4,240*	*16,266*	*5,728,603*	
...	...	89	...	...	...	89	...	...	...	89	
...	**...**	**204**	**...**	**...**	**...**	**204**	**...**	**...**	**...**	**204**	
...	...	*1,474*	...	...	...	*1,474*	...	...	...	*1,474*	
...	...	...	...	...	...	...	...	...	...	...	
...	**...**	**...**	**...**	**782**	**...**	**782**	**...**	**...**	**...**	**782**	
...	...	...	...	*3,318*	...	*3,318*	...	...	...	*3,318*	*(f)*
51,090	69,204	11,629	5,618	10,758	11,107	188,536	1,123	3,126	1,004	193,789	
51,526	**67,232**	**12,039**	**5,517**	**14,466**	**12,106**	**191,305**	**2,117**	**1,114**	**887**	**195,423**	
2,210,416	*1,862,462*	*203,465*	*161,751*	*219,456*	*226,687*	*5,690,436*	*22,453*	*4,240*	*16,266*	*5,733,395*	
...	...	...	...	...	...	39	...	...	...	39	
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	
...	...	...	...	...	...	*1,149*	...	...	...	*1,149*	

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Canada/Quebec climate network expansion agreement	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
North American Waterfowl Management Plan	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Ottawa River regulation	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Protection and clean-up of St-Lawrence River	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Pulp and paper	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Water quantity survey agreement	178	12	71	109
	144(1)	**10**(1)	**115**(1)	**119**(1)
	326	*23*	*188*	*233*
Weather radio network	...	...	...	...
	...	**...**	**...**	**2,000**
	1,064	*21*	*791*	*2,376*
Canadian Environmental Assessment Agency				
Alberta Energy and Utilities Board	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Terra Nova Offshore Petroleum Board	...	...	...	...
	...	**...**	**...**	**...**
	727,707	*...*	*...*	*...*
Total ministry	217	12	71	109
	144	**10**	**115**	**2,119**
	730,246	*44*	*979*	*2,609*
FISHERIES AND OCEANS				
Department				
Atlantic Fisher Early Retirement Program	2,042	...	...	...
	2,164	**...**	**...**	**...**
	10,096	*43*	*2,688*	*...*
BC Hydro Water Use Planning	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Burrard Inlet Environmental Action Plan	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Canada/BC Agreement —Joint Habitat Restoration, Protection and Data Sharing	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total	
$	$	$	$	$	$	$	$	$	$	$	
207	...	...	...	...	...	207	...	...	...	207	
205	...	...	...	...	...	**205**	...	...	...	**205**	
5,601	...	...	...	...	...	*5,601*	...	...	...	*5,601*	
...	...	381	448	164	3	996	...	...	...	996	
...	...	**386**	**370**	**147**	**2**	**905**	...	...	...	**905**	
...	...	*2,295*	*3,727*	*2,777*	*19*	*8,818*	...	...	...	*8,818*	
40	...	...	...	...	...	40	...	...	...	40	
27	...	...	...	...	...	**27**	...	...	...	**27**	
1,382	*1,156*	...	...	...	...	*2,538*	...	...	...	*2,538*	
1,500	...	...	...	...	...	1,500	...	...	...	1,500	
1,200	...	...	...	...	...	**1,200**	...	...	...	**1,200**	
24,410	...	...	...	...	...	*24,410*	...	...	...	*24,410*	
...	...	...	...	...	...	...	...	...	...	...	
300	...	...	...	...	...	**300**	...	...	...	**300**	
1,750	...	...	...	...	*273*	*2,023*	...	...	...	*2,023*	
200	576	...	...	...	...	1,146	...	...	...	1,146	
200	**577**	...	...	...	...	**1,165**	...	...	...	**1,165**	
18,883	*16,292*	*6,117*	*5,823*	*14,211*	...	*62,096*	...	...	...	*62,096*	
...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	**2,000**	...	...	...	**2,000**	
...	...	...	...	...	...	*4,252*	...	...	...	*4,252*	
...	...	...	...	23,636	...	23,636	...	...	...	23,636	
...	...	...	...	**148,049**	...	**148,049**	...	...	...	**148,049**	(1)
...	...	...	...	*171,685*	...	*171,685*	...	...	...	*171,685*	(1)
...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	*727,707*	...	...	...	*727,707*	*(f)*
1,947	576	381	448	23,800	3	27,564	...	...	...	27,564	
1,932	**577**	**386**	**370**	**148,196**	**2**	**153,851**	...	...	...	**153,851**	
52,026	*17,448*	*8,412*	*9,550*	*188,673*	*292*	*1,010,279*	...	...	...	*1,010,279*	
...	...	...	...	...	...	2,042	...	...	...	2,042	
...	...	...	...	...	...	**2,164**	...	...	...	**2,164**	
673	...	...	...	...	...	*13,500*	...	...	...	*13,500*	
...	...	...	...	...	207	207	...	...	...	207	
...	...	...	...	...	**161**	**161**	...	...	...	**161**	
...	...	...	...	...	*517*	*517*	...	...	...	*517*	
...	...	...	...	...	30	30	...	...	...	30	
...	...	...	...	...	**80**	**80**	...	...	...	**80**	
...	...	...	...	...	*552*	*552*	...	...	...	*552*	
...	...	...	...	...	361	361	...	...	...	361	
...	...	...	...	...	**771**	**771**	...	...	...	**771**	
...	...	...	...	...	*2,356*	*2,356*	...	...	...	*2,356*	

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Defensible Methods Project (OMNR)	...	...	...	...
	...	...	...	...
	...	...	...	...
Forest Renewal— BC Watershed Restoration Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Fraser Basin Management Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Fraser River Estuary Management	...	...	...	...
	...	...	...	...
	...	...	...	...
Hamilton Harbour Remedial Action Plan	...	...	...	...
	...	...	...	...
	...	...	...	...
Hydrographic Surveys of Coral Harbour, Offshore Corridor & Chart Production	...	...	...	...
	...	...	...	...
	...	...	...	...
Hydrographic Arctic Survey—Rankin Inlet	...	...	...	...
	...	...	...	...
	...	...	...	...
Northern Cod early Retirement Program	3,917	...	...	...
	5,347	...	...	...
	67,764	...	...	...
Operation of Alouette River hatchery	...	...	...	...
	...	...	...	...
	...	...	...	...
Restoration of Atlantic salmon stocks in Lake Ontario	...	...	...	...
	...	...	...	...
	...	...	...	...
Watershed Management Plan	...	...	...	...
	...	...	...	...
	...	...	...	...
Canadian Fisheries Adjustment Restructuring Program	...	...	...	...
	10,738	...	...	...
	24,047	...	...	...
Habitat Manipulation Experiment in Sault Ste Marie (OMNR)	...	...	...	...
	...	...	...	...
	...	...	...	...
Lower Trophic Level Production in Lake Erie (ONT)	...	...	...	...
	...	...	...	...
	...	...	...	...
Productive Capacity Research	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	210	...	...	...	...	210	...	...	...	210
...	**190**	...	...	...	...	**190**	...	...	...	**190**
...	*600*	...	...	...	...	*600*	...	...	...	*600*
...	...	...	...	...	335	335	...	...	...	335
...	...	...	...	...	**161**	**161**	...	...	...	**161**
...	...	...	...	...	*1,261*	*1,261*	...	...	...	*1,261*
...	...	...	...	...	75	75	...	...	...	75
...	...	...	...	...	**75**	**75**	...	...	...	**75**
...	...	...	...	...	*1,362*	*1,362*	...	...	...	*1,362*
...	...	...	...	...	45	45	...	...	...	45
...	...	...	...	...	**100**	**100**	...	...	...	**100**
...	...	...	...	...	*785*	*785*	...	...	...	*785*
...	80	...	...	...	...	80	...	...	...	80
...	**70**	...	...	...	...	**70**	...	...	...	**70**
...	*682*	...	...	...	...	*682*	...	...	...	*682*
...	200	...	...	...	...	200	...	...	...	200
...	...	...	...	...	...	...	...	...	...	...
...	*200*	...	...	...	...	*200*	*4,860*	...	...	*5,060*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	*486*	...	...	*486*
...	...	...	...	...	...	3,917	...	...	...	3,917
...	...	...	...	...	...	**5,347**	...	...	...	**5,347**
...	...	...	...	...	...	*67,764*	...	...	...	*67,764*
...	...	...	...	...	70	70	...	...	...	70
...	...	...	...	...	**50**	**50**	...	...	...	**50**
...	...	...	...	...	*637*	*637*	...	...	...	*637*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	*39*	...	...	...	...	*39*	...	...	...	*39*
...	...	...	...	...	...	...	...	...	...	...
...	**39**	...	...	...	...	**39**	...	...	...	**39**
...	*111*	...	...	...	...	*111*	...	...	...	*111*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	**10,738**	...	...	...	**10,738**
...	...	...	...	...	...	*24,047*	...	...	...	*24,047*
...	139	...	...	...	...	139	...	...	...	139
...	**199**	...	...	...	...	**199**	...	...	...	**199**
...	*458*	...	...	...	...	*458*	...	...	...	*458*
...	22	...	...	...	...	22	...	...	...	22
...	**20**	...	...	...	...	**20**	...	...	...	**20**
...	*164*	...	...	...	...	*164*	...	...	...	*164*
...	303	...	...	...	...	303	...	...	...	303
...	**315**	...	...	...	...	**315**	...	...	...	**315**
...	*738*	...	...	...	...	*738*	...	...	...	*738*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Puntledge River Steelhead	...	...	...	...
	...	...	...	...
	...	...	...	...
Atlantic Salmon	...	...	...	...
	...	...	...	...
	...	...	...	...
Methods & Standard Manual for Escapement	...	...	...	...
	...	...	...	...
	...	...	...	...
OMNR Watershed Workshop	...	...	...	...
	...	...	...	...
	...	...	...	...
Effects of Hydro Ramping on Fish Habitat	...	...	...	...
	...	...	...	...
	...	...	...	...
Project Quinte	...	...	...	...
	...	...	...	...
	...	...	...	...
Alberta Health—Cristina Lake Fish Analysis, Swan Hills Analysis	...	...	...	...
	...	...	...	...
	...	...	...	...
Aquaculture Database Division	...	...	...	...
	...	...	...	...
	...	...	...	...
Escapement Database Division	...	...	...	...
	...	...	...	...
	...	...	...	...
First Nations Participation in Atlantic Salmon Watch Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Harvest Catch Database Maintenance	...	...	...	...
	...	...	...	...
	...	...	...	...
Information Technology & Science Division	...	...	...	...
	...	...	...	...
	...	...	...	...
Oxygen Toxicity Study on Atlantic Salmon Watch Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Science and Technology Internship Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Science Council of BC	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	**7**(1)	**7**	...	...	...	**7**
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	36	36	...	...	...	36
...	...	...	...	...	**41**(1)	**41**	...	...	...	**41**
...	...	...	...	...	*77*	*77*	...	...	...	*77*
...	...	...	...	...	14	14	...	...	...	14
...	...	...	...	...	**16**(1)	**16**	...	...	...	**16**
...	...	...	...	...	*30*	*30*	...	...	...	*30*
...	25	...	...	...	...	25	...	...	...	25
...	**10**	...	...	...	...	**10**	...	...	...	**10**
...	*35*	...	...	...	...	*35*	...	...	...	*35*
...	252	...	...	...	...	252	...	...	...	252
...	**330**	...	...	...	...	**330**	...	...	...	**330**
...	*582*	...	...	...	...	*582*	...	...	...	*582*
...	207	...	...	...	...	207	...	...	...	207
...	**222**	...	...	...	...	**222**	...	...	...	**222**
...	*429*	...	...	...	...	*429*	...	...	...	*429*
...	...	...	...	...	93	93	...	...	...	93
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*93*	*93*	...	...	...	*93*
...	327	...	...	...	...	327	...	...	...	327
...	...	...	...	...	...	...	...	...	...	...
...	*327*	...	...	...	...	*327*	...	...	...	*327*
...	...	...	...	...	215	215	...	...	...	215
...	...	...	...	...	**180**(1)	**180**	...	...	...	**180**
...	...	...	...	...	*595*	*595*	...	...	...	*595*
...	...	...	...	...	220	220	...	...	...	220
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*220*	*220*	...	...	...	*220*
...	...	...	...	...	10	10	...	...	...	10
...	...	...	...	...	**163**(1)	**163**	...	...	...	**163**
...	...	...	...	...	*173*	*173*	...	...	...	*173*
...	...	...	...	...	8	8	...	...	...	8
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*8*	*8*	...	...	...	*8*
...	...	...	...	...	4	4	...	...	...	4
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*4*	*4*	...	...	...	*4*
...	120	...	...	...	...	120	...	...	...	120
...	...	...	...	...	...	...	...	...	...	...
...	*120*	...	...	...	...	*120*	...	...	...	*120*
...	...	...	...	...	157	157	...	...	...	157
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*157*	*157*	...	...	...	*157*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Species at risk in Ontario	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	5,959	...	...	...
	18,249	**...**	**...**	**...**
	101,907	*43*	*2,688*	*...*
HEALTH				
Department				
Alcohol and Drug Treatment and Rehabilitation	...	...	...	...
	489	**306**	**599**	**542**
	3,752	*918*	*6,523*	*4,102*
HUMAN RESOURCES DEVELOPMENT				
Department				
Canada Assistance Plan	...	...	...	...
	24	**747**	**(677)**	**466**
	2,148,021	*488,139*	*2,945,818*	*2,951,522*
Employability Assistance for people with disabilities	4,110	625	7,445	5,274
	4,110	**625**	**7,445**	**5,274**
	73,901	*7,628*	*123,257*	*103,779*
Total ministry	4,110	625	7,445	5,274
	4,134	**1,372**	**6,768**	**5,740**
	2,221,922	*495,767*	*3,069,075*	*3,055,301*
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Beverly and Kaminuriak Caribou management agreement	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Commission for Health and Social Services for the First Nations of Quebec and Labrador	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Cree-Kativik school board (James Bay)	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Cree trappers association	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Forest protection	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Infrastructure program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	450	...	...	...	...	450	...	...	...	450
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	*450*	*...*	*...*	*...*	*...*	*450*	*...*	*...*	*...*	*450*
...	2,335	...	...	...	1,880	10,174	...	...	...	10,174
...	**1,395**	**...**	**...**	**...**	**1,805**	**21,449**	**...**	**...**	**...**	**21,449**
673	*4,935*	*...*	*...*	*...*	*8,827*	*119,073*	*5,346*	*...*	*...*	*124,419*
...	...	...	...	...	...	...	...	...	...	...
2,866	**4,783**	**694**	**670**	**1,366**	**1,640**	**13,955**	**282**	**...**	**263**	**14,500**
26,744	*62,177*	*4,176*	*8,363*	*13,518*	*22,246*	*152,519*	*846*	*...*	*789*	*154,154*
...	...	...	...	...	...	...	...	...	...	...
13,889	**30,312**	**...**	**...**	**11,446**	**...**	**56,207**	**...**	**...**	**(66)**	**56,141**
21,543,662	*28,508,500*	*3,603,795*	*3,065,566*	*7,995,189*	*11,918,211*	*85,168,423*	*318,437*	*...*	*94,797*	*85,581,657*
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
39,133	**65,362**	**7,914**	**9,953**	**22,343**	**27,000**	**189,159**	**...**	**...**	**...**	**189,159**
387,309	*1,111,626*	*155,071*	*176,141*	*421,136*	*420,371*	*2,980,219*	*15,094*	*...*	*20,742*	*3,016,055*
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
53,022	**95,674**	**7,914**	**9,953**	**33,789**	**27,000**	**245,366**	**...**	**...**	**(66)**	**245,300**
21,930,971	*29,620,126*	*3,758,866*	*3,241,707*	*8,416,325*	*12,338,582*	*88,148,642*	*333,531*	*...*	*115,539*	*88,597,712*
...	...	...	...	...	...	...	14	...	...	14
...	**...**	**...**	**...**	**...**	**...**	**...**	**14**	**...**	**...**	**14**
...	*...*	*...*	*...*	*...*	*...*	*...*	*191*	*...*	*...*	*191*
166	...	...	...	...	...	166	...	...	...	166
146	**...**	**...**	**...**	**...**	**...**	**146**	**...**	**...**	**...**	**146**
1,015	*...*	*...*	*...*	*...*	*...*	*1,015*	*...*	*...*	*...*	*1,015*
75,872	...	...	...	...	...	75,872	...	...	...	75,872
70,463	**...**	**...**	**...**	**...**	**...**	**70,463**	**...**	**...**	**...**	**70,463**
982,819	*...*	*...*	*...*	*...*	*...*	*982,819*	*...*	*...*	*...*	*982,819*
82	...	...	...	...	...	82	...	...	...	82
82	**...**	**...**	**...**	**...**	**...**	**82**	**...**	**...**	**...**	**82**
1,788	*...*	*...*	*...*	*...*	*...*	*1,788*	*...*	*...*	*...*	*1,788*
177	2,065	...	1,400	...	...	3,642	...	...	...	3,642
102	**1,738**	**...**	**1,908**	**...**	**...**	**3,748**	**...**	**...**	**...**	**3,748**
279	*14,886*	*...*	*9,511*	*...*	*...*	*24,676*	*...*	*...*	*...*	*24,676*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	*...*	*...*	*...*	*...*	*...*	*...*	*6,753*	*...*	*...*	*6,753*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Infrastructure rehabilitation—Schefferville	...	...	...	...
	...	...	...	...
	...	...	...	...
Joint Education Capital Agreement—IANC, Manow—NAN bands	...	...	...	...
	...	...	...	...
	...	...	...	...
Natural resources development	...	...	...	...
	...	...	...	...
	...	...	...	...
Newfoundland agreement	8,325	...	...	...
	9,307	...	...	...
	112,760	...	...	...
Northeastern Quebec agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Northern flood agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Roads on reserves	...	...	...	...
	...	...	...	...
	...	...	...	...
Social services	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite agreement—Algonquins of Barrière Lake	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite economic development negotiations	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite Indian services	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite treaty negotiations	...	...	...	...
	...	...	...	...
	...	...	...	...
Nunavik Housing	...	...	...	...
	...	...	...	...
	...	...	...	...
Interim Resource Management Assistance Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Nunavik Commission	...	...	...	...
	...	...	...	...
	...	...	...	...
Labrador Inuit Agreement	...	...	...	...
	23	...	...	...
	23	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total	
$	$	$	$	$	$	$	$	$	$	$	
...	...	...	...	...	...	...	...	...	...	...	
33	...	...	...	...	...	**33**	...	...	...	**33**	
2,685	...	...	...	...	...	*2,685*	...	...	...	*2,685*	
...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	
...	*33,060*	...	...	...	...	*33,060*	...	...	...	*33,060*	
...	605	...	...	...	...	605	...	...	...	605	
...	**500**	...	...	...	...	**500**	...	...	...	**500**	
...	*11,186*	...	...	...	...	*11,186*	...	...	...	*11,186*	
...	...	...	...	...	...	8,325	...	...	...	8,325	
...	...	...	...	...	...	**9,307**	...	...	...	**9,307**	
...	...	...	...	...	...	*112,760*	...	...	...	*112,760*	
2,060	...	...	...	...	...	2,060	...	...	...	2,060	
2,199	...	...	...	...	...	**2,199**	...	...	...	**2,199**	
49,877	...	...	...	...	...	*49,877*	...	...	...	*49,877*	
...	...	1,834	...	...	...	1,834	...	...	...	1,834	
...	...	**1,737**	...	...	...	**1,737**	...	...	...	**1,737**	
...	...	*112,929*	...	...	...	*112,929*	...	...	...	*112,929*	
...	...	3,490	...	...	...	3,490	...	...	...	3,490	
..	...	**1,624**	...	...	...	**1,624**	...	...	...	**1,624**	
...	...	*23,967*	...	...	...	*23,967*	...	...	...	*23,967*	
...	126,781	...	...	...	...	126,781	...	...	...	126,781	
...	**111,565**	...	...	...	...	**111,565**	...	...	...	**111,565**	
...	*1,486,553*	...	...	...	...	*1,486,553*	...	...	...	*1,486,553*	
474	...	...	...	...	...	474	...	...	...	474	
339	...	...	...	...	...	**339**	...	...	...	**339**	
4,598	...	...	...	...	...	*4,598*	...	...	...	*4,598*	
...	...	...	...	...	...	...	...	...	...	...	
...	**382**	...	...	...	...	**382**	...	...	...	**382**	
...	*3,159*	...	...	...	...	*3,159*	...	...	...	*3,159*	*(f)*
...	...	...	...	...	...	...	...	...	...	...	
...	**667**	...	...	...	...	**667**	...	...	...	**667**	
...	*9,620*	...	...	...	...	*9,620*	...	...	...	*9,620*	*(f)*
...	...	...	...	...	5,536	5,536	...	...	...	5,536	
...	...	...	...	...	**4,694**	**4,694**	...	...	...	**4,694**	
...	...	...	...	...	*32,384*	*32,384*	...	...	...	*32,384*	
...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	
2,500	...	...	...	...	...	*2,500*	...	...	...	*2,500*	
...	...	...	...	...	...	...	1,200	...	...	1,200	
...	...	...	...	...	...	...	**1,125**	...	...	**1,125**	
...	...	...	...	...	...	...	*3,545*	...	...	*3,545*	
209	...	...	...	...	...	209	...	...	...	209	
160	...	...	...	...	...	**160**	...	...	...	**160**	
369	...	...	...	...	...	*369*	...	...	...	*369*	
...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	**23**	...	...	...	**23**	
...	...	...	...	...	...	*23*	...	...	...	*23*	

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Agreement concerning the implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik housing	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Seine River First Nation - HWY: 11 Expropriation	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Air charter in Labrador	4	...	...	...
	...	**...**	**...**	**...**
	4	*...*	*...*	*...*
Canada Geoscience Office	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	8,329	...	...	...
	9,330	**...**	**...**	**...**
	112,787	*...*	*...*	*...*
INDUSTRY				
Department				
Canada/Ontario infrastructure	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Eastern Ontario Economic Recovery Initiative	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Industrial and regional development	...	...	...	...
	...	**...**	**...**	**...**
	630,651	*310,879*	*690,209*	*561,133*
Atlantic Canada Opportunities Agency				
Cooperation agreements	6,531	3,451	9,162	9,287
	8,707	**12,919**	**36,990**	**15,636**
	178,783	*106,482*	*185,607*	*187,125*
Cooperation agreements - TAGS/CED	3,702	...	...	...
	7,531	**...**	**1,578**	**...**
	31,123	*...*	*6,579*	*983*
Cooperation agreements - TAGS/ER	10,010	...	2,769	83
	12,717	**...**	**2,856**	**791**
	63,651	*...*	*10,206*	*2,307*
Economic development Agency of Canada for the Regions of Quebec				
Canada/Quebec tourism development sub-agreement	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Contributions to the Province of Quebec under the Canada Infrastructure Works Agreement	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total	
$	$	$	$	$	$	$	$	$	$	$	
10,000	...	...	...	...	...	10,000	...	...	...	10,000	
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	
10,000	...	...	...	...	...	*10,000*	...	...	...	*10,000*	
...	4	...	...	...	...	4	...	...	...	4	
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	
...	*4*	...	...	...	...	*4*	...	...	...	*4*	*(f)*
...	...	...	...	...	...	4	...	...	...	4	
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	
...	...	...	...	...	...	*4*	...	...	...	*4*	*(f)*
...	...	...	...	...	...	...	...	415	...	415	
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	
...	...	...	...	...	...	...	...	*415*	...	*415*	
89,040	129,455	5,324	1,400	...	5,536	239,084	1,214	415	...	240,713	
73,524	**114,852**	**3,361**	**1,908**	**...**	**4,694**	**207,669**	**1,139**	**...**	**...**	**208,808**	
1,055,930	*1,558,468*	*136,896*	*9,511*	...	*32,384*	*2,905,976*	*10,489*	*415*	...	*2,916,880*	
...	...	...	...	...	...	...	...	...	...	...	
...	**25,000**	**...**	**...**	**...**	**...**	**25,000**	**...**	**...**	**...**	**25,000**	
...	*795,771*	...	...	...	...	*795,771*	...	...	...	*795,771*	
...	...	...	...	...	...	...	...	...	...	...	
...	**3,324**	**...**	**...**	**...**	**...**	**3,324**	**...**	**...**	**...**	**3,324**	
...	*8,681*	...	...	...	...	*8,681*	...	...	...	*8,681*	*(f)*
4,128	...	...	...	...	...	4,128	...	...	...	4,128	
5,185	**...**	**...**	**...**	**...**	**...**	**5,185**	**...**	**...**	**...**	**5,185**	
491,993	*279,136*	*312,968*	*193,718*	*142,342*	*162,075*	*3,775,104*	*30,708*	...	*13,439*	*3,819,251*	
2	...	...	...	...	...	28,433	...	...	...	28,433	
12	**...**	**...**	**...**	**...**	**...**	**74,264**	**...**	**...**	**...**	**74,264**	
16	*139*	...	...	...	...	*658,152*	...	...	...	*658,152*	
...	...	...	...	...	...	3,702	...	...	...	3,702	
...	**...**	**...**	**...**	**...**	**...**	**9,109**	**...**	**...**	**...**	**9,109**	
...	...	...	...	...	...	*38,685*	...	...	...	*38,685*	
...	...	...	...	...	...	12,862	...	...	...	12,862	
...	**...**	**...**	**...**	**...**	**...**	**16,364**	**...**	**...**	**...**	**16,364**	
...	...	...	...	...	...	*76,164*	...	...	...	*76,164*	
...	...	...	...	...	...	...	...	...	...	...	
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	
26,201	...	...	...	...	...	*26,201*	...	...	...	*26,201*	
10,024	...	...	...	...	...	10,024	...	...	...	10,024	
15,354	**...**	**...**	**...**	**...**	**...**	**15,354**	**...**	**...**	**...**	**15,354**	
619,605	...	...	...	...	...	*619,605*	...	...	...	*619,605*	

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Contributions under the temporary economic reconstruction program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Western Economic Diversification				
Canada Infrastructure Works	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Partnership Agreements	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Upgrading the Port of Churchill to Hudson Bay Port Company	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Red River Flood Protection Program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Infrastructure Canada Program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	20,243	3,451	11,931	9,370
	28,955	**12,919**	**41,424**	**16,427**
	904,208	*417,361*	*892,601*	*751,548*
JUSTICE				
Department				
Fire-arms	...	221,735	1,009,637	1,135,316
	...	**175**	**658**	**934**
	2,220	*222,713*	*1,013,707*	*1,139,930*
Legal aid	1,546	262	2,808	1,401
	1,557	**254**	**2,831**	**1,363**
	29,668	*4,443*	*55,867*	*26,165*
Native courtworker	81	...	...	...
	81	**...**	**25**	**...**
	1,795	*52*	*558*	*...*
Young offenders assistance juvenile justice	5,504	2,129	6,501	5,081
	4,925	**1,944**	**5,936**	**4,640**
	68,754	*27,052*	*81,944*	*64,530*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	...	...	...	...	...	...
1,754	**...**	**...**	**...**	**...**	**...**	**1,754**	**...**	**...**	**...**	**1,754**
13,789	...	...	...	...	...	*13,789*	...	...	...	*13,789*
...	...	...	...	69	5,751	5,820	...	...	...	5,820
...	**...**	**6,107**	**552**	**1,769**	**9,901**	**18,329**	**...**	**...**	**...**	**18,329**
...	...	*81,859*	*69,262*	*207,918*	*266,480*	*625,519*	...	...	...	*625,519*
...	...	1,890	5,937	4,578	1,086	13,491	...	...	...	13,491
...	**...**	**2,746**	**2,504**	**2,057**	**...**	**7,307**	**...**	**...**	**...**	**7,307**
...	...	*10,409*	*9,541*	*15,268*	*1,086*	*36,304*	...	...	...	*36,304*
...	...	4,099	...	...	...	4,099	...	...	...	4,099
...	**...**	**7,000**	**...**	**...**	**...**	**7,000**	**...**	**...**	**...**	**7,000**
...	...	*11,899*	...	...	...	*11,899*	...	...	...	*11,899*
...	...	6,365	...	...	...	6,365	...	...	...	6,365
...	**...**	**24,000**	**...**	**...**	**...**	**24,000**	**...**	**...**	**...**	**24,000**
...	...	*30,365*	...	...	...	*30,365*	...	...	...	*30,365*
...	...	268	...	42	...	310	...	...	...	310
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	*268*	...	*42*	...	*310*	...	...	...	*310*
14,154	...	12,622	5,937	4,689	6,837	89,234	...	...	...	89,234
22,305	**28,324**	**39,853**	**3,056**	**3,826**	**9,901**	**206,990**	**...**	**...**	**...**	**206,990**
1,151,604	*1,083,727*	*447,768*	*272,521*	*365,570*	*429,641*	*6,716,549*	*30,708*	...	*13,439*	*6,760,696*
15,220,283	9,982,989	...	...	...	8,404,188	35,974,148	...	...	...	35,974,148
8,194	**6,586**	**...**	**...**	**6**	**5,729**	**22,282**	**...**	**...**	**...**	**22,282**
15,240,375	*10,007,714*	*2,464*	*2,190*	*4,567*	*8,417,123*	*36,053,003*	*1,137*	...	*1,297*	*36,055,437*
16,682	35,725	3,135	2,490	6,630	9,148	79,827	...	...	...	79,827
16,535	**36,066**	**4,020**	**2,481**	**6,544**	**9,052**	**80,703**	**...**	**...**	**...**	**80,703**
322,683	*669,538*	*63,487*	*49,461*	*124,096*	*161,439*	*1,506,847*	*24,435*	...	*7,605*	*1,538,887*
481	889	321	500	865	860	3,997	...	...	...	3,997
457	**909**	**297**	**500**	**865**	**1,023**	**4,157**	**...**	**...**	**...**	**4,157**
8,241	*14,484*	*6,110*	*7,194*	*19,859*	*18,704*	*76,997*	*6,554*	...	*2,167*	*85,718*
34,732	65,701	6,394	7,671	17,601	21,381	172,695	3,202	1,662	1,205	178,764
30,674	**61,277**	**5,886**	**7,135**	**14,973**	**18,248**	**155,638**	**2,944**(1)	**1,517**(1)	**1,061**	**161,160**
474,999	*875,349*	*80,797*	*99,234*	*200,160*	*246,729*	*2,219,548*	*62,622*	*3,179*	*18,736*	*2,304,085*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Contributions for access to justice services to the territories (being legal aid, aboriginal courtwork and public legal aid, aboriginal courtwork and public legal education and information services)	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	7,131	224,126	1,018,946	1,141,798
	6,563	**2,373**	**9,450**	**6,937**
	102,437	*254,260*	*1,152,076*	*1,230,625*
NATIONAL DEFENCE				
Joint emergency preparedness program and disaster financial assistance	230	474	200	144
	233	**140**	**193**	**206**
	16,844	*6,854*	*8,625*	*30,801*
NATURAL RESOURCES				
Department				
Canada/Newfoundland development fund	4,952	...	...	...
	2,877	**...**	**...**	**...**
	217,655	*...*	*...*	*...*
Canada/Newfoundland Offshore Petroleum Board	1,390	...	...	...
	1,564	**...**	**...**	**...**
	30,380	*...*	*...*	*...*
Canada/Nova Scotia Offshore Petroleum Board	...	...	1,512	...
	...	**...**	**832**	**...**
	...	*...*	*9,704*	*...*
Mineral development agreement	...	...	...	...
	...	**...**	**...**	**...**
	26,414	*188*	*24,898*	*18,958*
Quebec Ice Storm Recovery Program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Ontario Ice Storm Recovery Program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	6,342	...	1,512	...
	4,441	**...**	**832**	**...**
	274,449	*188*	*34,602*	*18,958*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	...	...	1,434	1,192	667	3,293
...	**...**	**...**	**...**	**...**	**...**	**...**	**1,274**	**1,178**[1]	**668**[1]	**3,120**[1]
...	*...*	*...*	*...*	*...*	*...*	*...*	*2,708*	*2,370*[1]	*1,335*[1]	*6,413*[1]
15,272,178	10,085,304	9,850	10,661	25,096	8,435,577	36,230,667	4,636	2,854	1,872	36,240,029
55,860	**104,838**	**10,203**	**10,116**	**22,388**	**34,052**	**262,780**	**4,218**	**2,695**	**1,729**	**271,422**
16,046,298	*11,567,085*	*152,858*	*158,079*	*348,682*	*8,843,995*	*39,856,395*	*97,456*	*5,549*	*31,140*	*39,990,540*
51,467	51,530	367	176	332	5,471	110,391	190	152	161	110,894
161,351	**1,615**	**50,280**	**205**	**293**	**1,130**	**215,646**	**153**	**151**	**157**	**216,107**
774,047	*133,392*	*205,630*	*16,285*	*80,867*	*42,898*	*1,316,243*	*4,962*	*303*	*4,911*	*1,326,419*
...	...	...	...	...	...	4,952	...	...	...	4,952
...	**...**	**...**	**...**	**...**	**...**	**2,877**	**...**	**...**	**...**	**2,877**
...	*...*	*...*	*...*	*...*	*...*	*217,655*	*...*	*...*	*...*	*217,655*
...	...	...	...	...	...	1,390	...	...	...	1,390
...	**...**	**...**	**...**	**...**	**...**	**1,564**	**...**	**...**	**...**	**1,564**
...	*...*	*...*	*...*	*...*	*...*	*30,380*	*...*	*...*	*...*	*30,380*
...	...	...	...	...	...	1,512	...	...	...	1,512
...	**...**	**...**	**...**	**...**	**...**	**832**	**...**	**...**	**...**	**832**
...	*...*	*...*	*...*	*...*	*...*	*9,704*	*...*	*...*	*...*	*9,704*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
103,555	*27,651*	*17,418*	*7,147*	*4,414*	*9,090*	*239,733*	*4,280*	*...*	*2,956*	*246,969* (f)
2,409	...	...	...	...	...	2,409	...	...	...	2,409
1,562[1]	**...**	**...**	**...**	**...**	**...**	**1,562**	**...**	**...**	**...**	**1,562**
3,971	*...*	*...*	*...*	*...*	*...*	*3,971*	*...*	*...*	*...*	*3,971*
...	270	...	...	...	...	270	...	...	...	270
...	**...**[1]	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	*270*	*...*	*...*	*...*	*...*	*270*	*...*	*...*	*...*	*270*
2,409	270	...	...	...	...	10,533	...	...	...	10,533
1,562	**...**	**...**	**...**	**...**	**...**	**6,835**	**...**	**...**	**...**	**6,835**
107,526	*27,921*	*17,418*	*7,147*	*4,414*	*9,090*	*501,713*	*4,280*	*...*	*2,956*	*508,949*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
REAL PROPERTY SERVICES PROGRAM				
Maintenance costs of Perley Bridge and MacDonald Cartier Bridge	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Canada Mortgage and Housing Corporation				
Cost-shared Housing Program	60,255	8,314	72,270	48,639
	61,294 (1)	**8,846** (1)	**71,476** (1)	**49,263** (1)
	834,830	*114,692*	*913,833*	*553,150*
Total ministry	60,255	8,314	72,270	48,639
	61,294	**8,846**	**71,476**	**49,263**
	834,830	*114,692*	*913,833*	*553,150*
SOLICITOR GENERAL				
Department				
Aboriginal policing	171	63	1,601	408
	38	**52**	**1,572**	**236**
	744	*761*	*11,651*	*972*
TRANSPORT				
Department				
Atlantic region freight assistance transition program	780	106	2,524	...
	4,320	**3,008**	**5,085**	**548**
	20,999	*21,480*	*85,301*	*121,078*
Highway improvements	...	...	35	9,500
	...	**...**	**2,033**	**34,500**
	286,482	*...*	*73,874*	*249,453*
National Safety Code	...	...	...	...
	173	**147**	**284**	**207**
	862	*736*	*1,419*	*1,035*
Outaouais Road Development	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Quebec Bridge Maintenance	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	...	...	...	...	...	...
51	**51**	**...**	**...**	**...**	**...**	**102**	**...**	**...**	**...**	**102**
2,057	*7,195*	*...*	*...*	*...*	*...*	*9,252*	*...*	*...*	*...*	*9,252*
189,596	529,409	88,581	119,449	88,053	116,645	1,321,211	31,998	61,380	5,856	1,420,445
224,682 (1)	**515,937** (1)	**90,348** (1)	**131,561** (1)	**82,387** (1)	**106,020** (1)	**1,341,814** (1)	**42,721** (1)	**54,430** (1)	**6,042** (1)	**1,445,007** (1)
2,630,999	*6,740,445*	*956,095*	*1,689,297*	*1,310,993*	*1,303,354*	*17,047,688*	*1,245,588*	*115,810*	*58,800*	*18,467,886*
189,596	529,409	88,581	119,449	88,053	116,645	1,321,211	...	...	...	1,321,211
224,733	**515,988**	**90,348**	**131,561**	**82,387**	**106,020**	**1,341,916**	**42,721**	**54,430**	**6,042**	**1,445,109**
2,633,056	*6,747,640*	*956,095*	*1,689,297*	*1,310,993*	*1,303,354*	*17,056,940*	*1,245,588*	*115,810*	*58,800*	*18,477,138*
15,047	16,163	3,174	6,474	4,292	4,440	51,833	197	415	1,222	53,667
14,924	**16,318**	**2,369**	**5,595**	**4,392**	**4,329**	**49,825**	**171**	**415**	**1,051**	**51,462**
81,918	*174,822*	*37,963*	*47,745*	*44,233*	*40,726*	*441,535*	*5,436*	*830*	*10,394*	*458,195*
21	...	...	...	...	...	3,431	...	...	...	3,431
17,625	**...**	**...**	**...**	**...**	**...**	**30,586**	**...**	**...**	**...**	**30,586**
78,022	*...*	*...*	*...*	*...*	*...*	*326,880*	*...*	*...*	*...*	*326,880*
...	...	...	...	...	...	9,535	...	...	...	9,535
...	**...**	**...**	**...**	**...**	**...**	**36,533**	**...**	**...**	**...**	**36,533**
410	*...*	*...*	*...*	*...*	*...*	*610,219*	*...*	*...*	*...*	*610,219*
...	...	...	...	...	...	...	...	...	...	...
524	**968**	**254**	**265**	**451**	**347**	**3,620**	**129**	**...**	**129**	**3,878**
3,233	*4,840*	*1,268*	*1,325*	*2,255*	*1,735*	*18,708*	*645*	*...*	*645*	*19,998*
1,838	...	...	...	...	...	1,838	...	...	...	1,838
4,651	**...**	**...**	**...**	**...**	**...**	**4,651**	**...**	**...**	**...**	**4,651**
14,574	*...*	*...*	*...*	*...*	*...*	*14,574*	*...*	*...*	*...*	*14,574*
600	...	...	...	...	...	600	...	...	...	600
600	**...**	**...**	**...**	**...**	**...**	**600**	**...**	**...**	**...**	**600**
2,700	*...*	*...*	*...*	*...*	*...*	*2,700*	*...*	*...*	*...*	*2,700*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Strategic capital investment initiative—Highways and airports	...	...	181	...
	...	**...**	**3,723**	**...**
	10,000	*...*	*101,724*	*150,508*
Total ministry	780	106	2,740	9,500
	4,493	**3,155**	**11,125**	**35,255**
	318,343	*22,216*	*262,318*	*522,074*
Grand total	118,337	248,901	1,132,361	1,238,337
	142,745	**42,178**	**156,266**	**138,010**
	5,711,973	*1,450,331*	*6,559,819*	*6,804,959*

Amounts in roman type are 2000-2001 expenditures.
Amounts in **bold face** type are 1999-2000 expenditures.
Amounts in *italic* type are expenditures from inception (including 2000-2001 expenditures).

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	23	204	...	...	...	204
2,900	**...**	**...**	**...**	**...**	**9**	**6,632**	**...**	**...**	**...**	**6,632**
77,980	*108,751*	*35,258*	*35,333*	*30,000*	*30,898*	*580,452*	*10,015*	...	*10,072*	*600,539*
2,459	...	...	...	...	23	15,608	...	...	...	15,608
26,300	**968**	**254**	**265**	**451**	**356**	**82,622**	**129**	**...**	**129**	**82,880**
176,919	*113,591*	*36,526*	*36,658*	*32,255*	*32,633*	*1,553,533*	*10,660*	...	*10,717*	*1,574,910*
15,925,369	11,204,447	313,998	529,641	385,310	8,649,010	39,745,711	7,360	6,962	4,259	39,764,292
864,848	**1,098,709**	**410,526**	**696,339**	**530,864**	**232,278**	**4,312,763**	**50,930**	**58,805**	**10,192**	**4,432,690**
47,358,455	*54,493,512*	*7,389,026*	*9,663,137*	*13,374,631*	*23,548,093*	*176,353,936*	*1,771,755*	*127,147*	*264,951*	*178,517,789*

[1] Amends previous year's *Public Accounts of Canada*.

(f) Program completed.

SECTION 12

2000-2001

PUBLIC ACCOUNTS OF CANADA

Other Government-Wide Information

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Budgetary details by allotment **12.2**
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Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

BUDGETARY DETAILS BY ALLOTMENT

	Allotments	Expenditures
	$	$
AGRICULTURE AND AGRI-FOOD		
Department		
Vote 1—Operating expenditures—		
Operating budget	446,716,333	444,138,855
AIDA	36,932,123	36,932,123
Frozen	6,175,786	
Less: revenues netted against expenditures	22,335,441	22,335,441
	467,488,801	*458,735,537*
Vote 5—Capital expenditures—		
Capital	39,628,574	39,622,172
Less: adjustments pursuant to section 37.1 of the *Financial Administration Act*	4,818	
	39,623,756	*39,622,172*
Vote 10—Grants and contributions—		
Grants and contributions	796,371,953	716,616,256
AIDA	608,657,144	604,984,414
Frozen	40,000,000	
	1,445,029,097	*1,321,600,670*
Vote 15—Guarantee payments under the Spring Credit Advance Program for 2000-2001	*1*	
Statutory amounts	*547,230,094*	*542,748,072*
Total Department	**2,499,371,749**	**2,362,706,451**
Canadian Dairy Commission		
Vote 20—Program expenditures	2,955,000	2,954,790
Canadian Food Inspection Agency		
Vote 25—Operating expenditures and contributions—		
Operating budget	346,004,245	334,557,297
Grants and contributions	467,627	467,627
Less: revenues netted against expenditures	52,755,755	52,755,755
	293,716,117	*282,269,169*
Vote 30—Capital expenditures	*18,936,973*	*7,555,167*
Statutory amounts	*60,497,184*	*60,457,103*
	373,150,274	350,281,439
Canadian Grain Commission		
Vote 35—Program expenditures—		
Operating budget	*18,905,175*	*18,651,000*
Statutory amounts	*18,373,957*	*(737,367)*
	37,279,132	17,913,633
Farm Credit Corporation		
Vote 36a—Program expenditures	2,000,000	2,000,000
Total Ministry	**2,914,756,155**	**2,735,856,313**
CANADA CUSTOMS AND REVENUE AGENCY		
Vote 1—Operating expenditures—		
Operating budget	4,121,557,534	3,958,156,271
Compensation to Canada Post Corporation	9,729,283	7,743,368
Retroactive lump-sum payments—		
Operating budget	3,850,000	2,438,000
Yukon First Nations—Termination of tax exemption—		
Operating budget	754,000	699,000
Treaty-based exemptions non-residents corporation—		
Operating budget	1,010,000	995,000
Accrual accounting for tax revenues project—		
Operating budget	633,000	247,000
Enhanced registered plans program—		
Operating budget	1,113,000	1,113,000
Officers powers and personal protection training—		
Operating budget	10,339,000	7,909,000
Addressing annual intake of A/R—		
Operating budget	24,200,000	24,187,000
Taxation migration rules—		
Operating budget	6,383,000	5,285,000
Frozen	15,014,000	
Less: revenues netted against expenditures	140,826,000	132,797,526
	4,053,756,817	*3,875,975,113*
Vote 5—Capital expenditures	*13,732,717*	*9,999,914*
Vote 10—Contributions	*121,655,373*	*118,953,137*
Statutory amounts	*555,944,893*	*555,792,693*
Total Ministry	**4,745,089,800**	**4,560,720,857**
CANADIAN HERITAGE		
Department		
Vote 1—Operating expenditures—		
Operating budget	203,089,395	196,030,873
Frozen	1,921,543	
Less: revenues netted against expenditures	4,148,000	3,208,621
	200,862,938	*192,822,252*
Vote 5—Grants and contributions	*782,816,062*	*767,901,546*
Statutory amounts	*17,155,864*	*17,134,879*
Total Department	**1,000,834,864**	**977,858,677**
Canada Council		
Vote 15—Payments to the Canada Council	127,430,000	127,430,418

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Canadian Broadcasting Corporation		
Vote 20—Payments to the Canadian Broadcasting Corporation for operating expenditures—		
Other operating costs	794,058,000	794,058,000
Frozen	8,998,000	
	803,056,000	*794,058,000*
Vote 25—Payments to the Canadian Broadcasting Corporation for working capital	*4,000,000*	*4,000,000*
Vote 30—Payments to the Canadian Broadcasting Corporation for capital expenditures—		
Other operating costs	104,017,000	104,017,000
Frozen	9,702,000	
	113,719,000	*104,017,000*
	920,775,000	902,075,000
Canadian Film Development Corporation		
Vote 35—Payments to the Canadian Film Development Corporation—		
Other operating costs	92,838,000	92,744,625
Less: adjustments pursuant to section 37.1 of the *Financial Administration Act*	93,375	
	92,744,625	92,744,625
Canadian Museum of Civilization		
Vote 40—Payments to the Canadian Museum of Civilization for operating and capital expenditures	52,120,219	52,120,219
Canadian Museum of Nature		
Vote 45—Payments to the Canadian Museum of Nature for operating and capital expenditures	24,183,998	24,183,998
Canadian Radio-television and Telecommunications Commission		
Vote 50—Program expenditures—		
Operating budget	34,554,633	34,423,414
Less: revenues netted against expenditures	30,086,000	30,086,000
	4,468,633	*4,337,414*
Statutory amounts	*5,048,207*	*5,040,000*
	9,516,840	9,377,414
National Archives of Canada		
Vote 55—Program expenditures—		
Operating budget	45,448,805	44,332,927
Grants and contributions	2,465,000	2,465,000
	47,913,805	*46,797,927*
Statutory amounts	*6,287,142*	*6,237,142*
	54,200,947	53,035,069

	Allotments	Expenditures
	$	$
National Arts Centre Corporation		
Vote 60—Payments to the National Arts Centre Corporation—		
Other operating costs	17,837,000	17,836,565
Capital repairs and payments to the City of Ottawa	7,000,000	7,000,000
	24,837,000	24,836,565
National Battlefields Commission		
Vote 65—Program expenditures—		
Operating budget	*11,385,314*	*10,963,466*
Statutory amounts	*1,337,427*	*1,337,377*
	12,722,741	12,300,843
National Capital Commission		
Vote 70—Payment to the National Capital Commission for operating expenditures	*49,050,000*	*49,050,000*
Vote 75—Payment to the National Capital Commission for capital expenditures	*34,750,000*	*34,750,000*
Vote 80—Payment to the National Capital Commission for grants and contributions—		
Other operating costs	13,684,000	13,683,978
Frozen	220,000	
Less: adjustments pursuant to section 37.1 of the *Financial Administration Act*	22	
	13,903,978	*13,683,978*
	97,703,978	97,483,978
National Film Board		
Vote 85—National Film Board Revolving Fund—Operating loss—		
Operating budget	73,740,693	70,828,407
Grants and contributions	319,000	234,950
Less: revenues netted against expenditures	8,900,000	8,021,723
	65,159,693	*63,041,634*
Statutory amounts	*11,623,294*	*(27,644)*
	76,782,987	63,013,990
National Gallery of Canada		
Vote 90—Payments to the National Gallery of Canada for operating and capital expenditures	*33,459,487*	*33,459,487*
Vote 95—Payment to the National Gallery of Canada for the purchase of objects for the collection	*3,000,000*	*3,000,000*
	36,459,487	36,459,487

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
National Library		
Vote 100—Program expenditures—		
Operating budget	34,290,760	33,030,835
Grants and contributions	46,000	29,031
	34,336,760	*33,059,866*
Statutory amounts	*4,252,174*	*4,238,000*
	38,588,934	37,297,866
National Museum of Science and Technology		
Vote 105—Payments to the National Museum of Science and Technology for operating and capital expenditures	23,849,214	23,849,214
Parks Canada Agency		
Vote 110—Program expenditures—		
Operating budget	339,133,236	317,971,956
Grants and contributions	4,209,050	4,209,050
Frozen	2,408,473	
	345,750,759	*322,181,006*
Vote 115—Payments to the New Parks and Historic Sites Account	*10,000,000*	*10,000,000*
Statutory amounts	*112,305,637*	*104,806,468*
	468,056,396	436,987,474
Public Service Commission		
Vote 120—Program expenditures—		
Operating budget	119,580,831	118,397,951
Frozen	14,587	
	119,595,418	*118,397,951*
Statutory amounts	*22,565,424*	*13,953,290*
	142,160,842	132,351,241
Status of Women—Office of the Co-ordinator		
Vote 125—Operating expenditures—		
Operating budget	*9,867,400*	*9,718,829*
Vote 130—Grants	*9,250,000*	*9,250,000*
Statutory amounts	*1,194,133*	*1,193,000*
	20,311,533	20,161,829
Total Ministry	**3,223,279,605**	**3,123,567,907**
CITIZENSHIP AND IMMIGRATION		
Department		
Vote 1—Operating expenditures—		
Operating budget	457,091,512	428,644,729
Interim federal health program	35,945,000	35,934,468
Frozen	1,282,113	
	494,318,625	*464,579,197*
Vote 2a—Write-off of outstanding loans	*706,641*	*601,273*
Vote 5—Capital expenditures	*12,625,000*	*11,015,254*
Vote 10—Grants and contributions—		
Grants and contributions	372,534,915	366,360,580
Frozen	8,467,901	
	381,002,816	*366,360,580*
Statutory amounts	*61,064,904*	*61,062,131*
Total Department	**949,717,986**	**903,618,435**
Immigration and Refugee Board of Canada		
Vote 15—Program expenditures—		
Operating budget	*88,366,967*	*86,105,413*
Statutory amounts	*12,012,143*	*12,012,143*
	100,379,110	98,117,556
Total Ministry	**1,050,097,096**	**1,001,735,991**
ENVIRONMENT		
Department		
Vote 1—Operating expenditures—		
Operating budget	578,084,935	557,067,451
Frozen	3,289,338	
Less: revenues netted against expenditures	79,053,000	77,276,225
	502,321,273	*479,791,226*
Vote 5—Capital expenditures—		
Capital	39,677,206	39,525,416
Frozen	3,530,931	
	43,208,137	*39,525,416*
Vote 10—Grants and contributions—		
Grants and contributions	64,554,663	64,151,665
Frozen	313,782	
	64,868,445	*64,151,665*
Statutory amounts	*56,666,796*	*56,589,190*
Total Department	**667,064,651**	**640,057,497**
Canadian Environmental Assessment Agency		
Vote 15—Program expenditures—		
Operating budget	13,981,743	9,980,174
Grants and contributions	471,049	471,049
Frozen	129,208	
Less: revenues netted against expenditures	3,591,000	209,796
	10,991,000	*10,241,427*
Statutory amounts	*1,146,256*	*1,146,000*
	12,137,256	11,387,427
Total Ministry	**679,201,907**	**651,444,924**
FINANCE		
Department		
ECONOMIC, SOCIAL AND FINANCIAL POLICIES PROGRAM		
Vote 1—Operating expenditures—		
Operating budget	89,451,101	85,431,101
Frozen	225,874	

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Less: revenues netted against expenditures	8,344,260	8,344,260
	81,332,715	*77,086,841*
Vote 5—Grants and contributions	*345,000,000*	*194,371,832*
Statutory amounts	*762,366,836*	*582,256,354*
	1,188,699,551	853,715,027
PUBLIC DEBT PROGRAM		
Statutory amounts	46,448,287,349	46,448,287,349
FEDERAL-PROVINCIAL TRANSFERS PROGRAM		
Vote 15—Transfer payments to the territorial governments—		
Operating budget	*1,489,000,000*	*1,492,100,647*
Statutory amounts	*25,473,169,689*	*25,473,169,689*
	26,962,169,689	26,965,270,336
Total Department	**74,599,156,589**	**74,267,272,712**
Auditor General		
Vote 20—Program expenditures—		
Operating budget	52,089,881	50,694,163
Grants and contributions	380,000	377,510
Frozen	90,444	
	52,560,325	*51,071,673*
Vote 25—Salary of the Auditor General—		
Operating budget	*213,300*	*212,581*
Statutory amounts	*7,292,170*	*7,292,170*
	60,065,795	58,576,424
Canadian International Trade Tribunal		
Vote 30—Program expenditures—		
Operating budget	*8,037,000*	*7,458,839*
Statutory amounts	*1,312,406*	*1,312,406*
	9,349,406	8,771,245
Financial Transactions and Reports Analysis Centre of Canada		
Vote 34a—Program expenditures—		
Operating budget	17,177,600	16,664,175
Office of the Superintendent of Financial Institutions		
Vote 35—Program expenditures—		
Operating budget	*2,193,106*	*2,193,106*
Statutory amounts	*65,681,032*	*(11,734,240)*
	67,874,138	(9,541,134)
Total Ministry	**74,753,623,528**	**74,341,743,422**
FISHERIES AND OCEANS		
Vote 1—Operating expenditures—		
Operating budget	1,067,924,482	1,038,057,989
Other operating costs	7,500,000	5,342,423
Frozen	9,255,697	
Less: revenues netted against expenditures	50,611,000	47,285,996
	1,034,069,179	*996,114,416*
Vote 5—Capital expenditures	*183,132,823*	*178,051,880*
Vote 10—Grants and contributions—		
Grants and contributions	294,041,357	240,099,544
Frozen	577,069	
	294,618,426	*240,099,544*
Statutory amounts	*114,975,803*	*113,607,644*
Total Ministry	**1,626,796,231**	**1,527,873,484**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
Department		
Vote 1—Operating expenditures—		
Operating budget	1,012,405,736	976,546,590
Y2K—		
Operating budget	530,000	
Hemispheric summits	14,224,795	13,524,795
Frozen	19,011,362	
Less: revenues netted against expenditures	24,273,000	14,360,207
	1,021,898,893	*975,711,178*
Vote 5—Capital expenditures—		
Capital	104,508,125	104,339,383
Hemispheric summits	220,000	220,000
	104,728,125	*104,559,383*
Vote 10—Grants and contributions—		
Grants and contributions	435,519,338	376,838,473
Hemispheric summits	300,000	200,000
	435,819,338	*377,038,473*
Statutory amounts	*111,972,979*	*97,605,172*
Total Department	**1,674,419,335**	**1,554,914,206**
Canadian Commercial Corporation		
Vote 15—Program expenditures	13,885,000	13,884,956
Canadian International Development Agency		
Vote 20—Operating expenditures—		
Operating budget	*147,104,433*	*141,427,529*
Vote 25—Grants and contributions	*1,569,543,000*	*1,568,449,145*
Statutory amounts	*430,743,427*	*430,721,556*
	2,147,390,860	2,140,598,230
Export Development Corporation		
Statutory amounts	27,640,696	27,640,696
International Development Research Centre		
Vote 40—Payments to the International Development Research Centre	88,570,000	88,570,000

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
International Joint Commission		
Vote 45—Program expenditures—		
Operating budget	*5,170,500*	*4,959,271*
Statutory amounts	*485,000*	*485,000*
	5,655,500	5,444,271
NAFTA Secretariat, Canadian Section		
Vote 50—Program expenditures—		
Operating budget	*2,140,000*	*1,636,787*
Statutory amounts	*140,000*	*140,000*
	2,280,000	1,776,787
Northern Pipeline Agency		
Vote 55—Program expenditures—		
Operating budget	*243,000*	*101,118*
Statutory amounts	*22,000*	*22,000*
	265,000	123,118
Total Ministry	**3,960,106,391**	**3,832,952,264**
GOVERNOR GENERAL		
Vote 1—Program expenditures—		
Operating budget	14,215,757	14,189,258
Grants and contributions	11,000	
Frozen	26,981	
	14,253,738	*14,189,258*
Statutory amounts	*1,779,845*	*1,779,373*
Total Ministry	**16,033,583**	**15,968,631**
HEALTH		
Department		
Vote 1—Operating expenditures—		
Operating budget	717,035,503	696,013,938
Capital	12,843,216	12,843,216
Aboriginal health—		
Operating budget	199,651,410	197,770,200
Capital	2,603,000	2,603,000
Revenues netted against expenditures	(9,083,000)	(7,201,790)
Non-insured health services	459,752,200	459,752,200
Frozen	1,951,000	
Less: revenues netted against expenditures	57,568,000	48,708,256
	1,327,185,329	*1,313,072,508*
Vote 5—Grants and contributions—		
Grants and contributions	405,184,004	405,156,050
Aboriginal health—		
Grants and contributions	526,590,700	526,590,700
	931,774,704	*931,746,750*
Statutory amounts	*75,915,800*	*75,720,068*
Total Department	**2,334,875,833**	**2,320,539,326**
Hazardous Materials Information Review Commission		
Vote 10—Program expenditures—		
Operating budget	*2,267,750*	*1,934,689*
Statutory amounts	*296,000*	*296,000*
	2,563,750	2,230,689
Canadian Institutes of Health Research		
Vote 6a—Operating expenditures—		
Operating budget	*19,203,545*	*18,850,250*
Vote 7a—Grants	*380,724,570*	*369,833,298*
Statutory amounts	*1,364,019*	*1,351,541*
	401,292,134	390,035,089
Patented Medicine Prices Review Board		
Vote 25—Program expenditures—		
Operating budget	3,352,349	3,296,133
Public hearings	300,000	184,431
	3,652,349	*3,480,564*
Statutory amounts	*518,966*	*517,000*
	4,171,315	3,997,564
Total Ministry	**2,742,903,032**	**2,716,802,668**
HUMAN RESOURCES DEVELOPMENT		
Department		
Vote 1—Operating expenditures—		
Operating budget	2,042,604,824	1,980,969,862
Limitation Act—CSLP	2,409,000	1,756,710
Opportunity funds	3,221,833	2,540,998
Frozen	5,200,000	
Less: revenues netted against expenditures	1,484,363,198	1,438,570,263
	569,072,459	*546,697,307*
Vote 5—Grants and contributions—		
Grants and contributions	883,909,385	745,080,446
Opportunity funds	26,445,000	20,620,780
Frozen	22,431,412	
	932,785,797	*765,701,226*
Vote 6a—Government Annuity Account	*11,758*	*11,758*
Statutory amounts	*25,695,440,590*	*25,695,149,354*
Total Department	**27,197,310,604**	**27,007,559,645**
Canada Industrial Relations Board		
Vote 10—Program expenditures—		
Operating budget	*10,160,042*	*9,846,672*
Statutory amounts	*1,298,678*	*1,296,000*
	11,458,720	11,142,672

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Canadian Artists and Producers Professional Relations Tribunal		
Vote 15—Program expenditures—		
Operating budget	*1,586,000*	*1,152,011*
Statutory amounts	*138,000*	*138,000*
	1,724,000	1,290,011
Canadian Centre for Occupational Health and Safety		
Vote 20—Program expenditures—		
Operating budget	8,241,476	6,688,187
Less: revenues netted against expenditures	5,841,000	4,328,850
	2,400,476	*2,359,337*
Statutory amounts	*431*	*431*
	2,400,907	2,359,768
Total Ministry	**27,212,894,231**	**27,022,352,096**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Operating budget	100,720,083	99,134,699
Grants and contributions	458,000	458,000
	101,178,083	*99,592,699*
Statutory amounts	*8,884,193*	*8,879,520*
	110,062,276	108,472,219
INDIAN AND INUIT AFFAIRS PROGRAM		
Vote 5—Operating expenditures—		
Operating budget	*393,791,507*	*388,088,885*
Vote 10—Capital expenditures	*2,146,548*	*2,140,591*
Vote 15—Grants and contributions—		
Grants and contributions	4,220,808,763	4,218,510,866
Frozen	1,816,483	
	4,222,625,246	*4,218,510,866*
Statutory amounts	*222,585,212*	*189,940,308*
	4,841,148,513	4,798,680,650
NORTHERN AFFAIRS PROGRAM		
Vote 25—Operating expenditures—		
Operating budget	*108,346,760*	*101,335,253*
Vote 30—Grants and contributions	*62,821,900*	*62,726,320*
Vote 35—Payments to Canada Post Corporation	*24,800,000*	*24,493,743*
Statutory amounts	*10,322,239*	*10,311,490*
	206,290,899	198,866,806
Total Department	**5,157,501,688**	**5,106,019,675**
Canadian Polar Commission		
Vote 40—Program expenditures—		
Operating budget	915,700	893,580
Grants and contributions	18,500	18,500
	934,200	*912,080*
Statutory amounts	*68,000*	*68,000*
	1,002,200	980,080
Total Ministry	**5,158,503,888**	**5,106,999,755**
INDUSTRY		
Department		
Vote 1—Operating expenditures—		
Operating budget	602,636,190	583,307,654
Year 2000—Industry's preparedness	600,000	16,021
Less: revenues netted against expenditures	34,291,617	34,291,617
	568,944,573	*549,032,058*
Vote 5—Grants and contributions—		
Grants and contributions	590,036,896	563,790,530
Frozen	44,000,000	
	634,036,896	*563,790,530*
Statutory amounts	*182,302,866*	*124,099,432*
Total Department	**1,385,284,335**	**1,236,922,020**
Atlantic Canada Opportunities Agency		
Vote 20—Operating expenditures—		
Operating budget	58,939,640	57,757,911
Frozen	190,442	
	59,130,082	*57,757,911*
Vote 21a—Debt write-off	*3,442,816*	*3,442,816*
Vote 25—Grants and contributions—		
Grants and contributions	216,404,000	209,084,322
Frozen	43,177,186	
	259,581,186	*209,084,322*
Statutory amounts	*12,685,561*	*12,677,994*
	334,839,645	282,963,043
Canadian Space Agency		
Vote 30—Operating expenditures—		
Operating budget	114,949,944	111,399,187
Frozen	110,540	
	115,060,484	*111,399,187*
Vote 35—Capital expenditures—		
Personnel	4,118,729	4,118,729
Capital	168,394,789	163,958,214
Frozen	19,925,999	
Less: revenues netted against expenditures	4,000,000	
	188,439,517	*168,076,943*
Vote 40—Grants and contributions	*32,624,000*	*32,605,395*
Statutory amounts	*6,722,177*	*6,709,000*
	342,846,178	318,790,525

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Competition Tribunal		
Vote 45—Program expenditures—Operating budget	*1,458,600*	*1,446,047*
Statutory amounts	*135,000*	*135,000*
	1,593,600	1,581,047
Copyright Board		
Vote 50—Program expenditures—Operating budget	*1,774,425*	*1,624,125*
Statutory amounts	*123,000*	*123,000*
	1,897,425	1,747,125
Economic Development Agency of Canada for the Regions of Quebec		
Vote 55—Operating expenditures—		
Operating budget	33,616,978	32,003,393
Frozen	6,659	
	33,623,637	*32,003,393*
Vote 60—Grants and contributions—		
Grants and contributions	149,847,751	149,450,168
Frozen	17,323,197	
	167,170,948	*149,450,168*
Statutory amounts	*51,727,510*	*51,695,972*
	252,522,095	233,149,533
Enterprise Cape Breton Corporation		
Vote 65—Payments to the Enterprise Cape Breton Corporation	33,614,000	33,614,000
National Research Council of Canada		
Vote 70—Operating expenditures—		
Operating budget	295,929,139	289,832,176
Frozen	2,015,619	
	297,944,758	*289,832,176*
Vote 75—Capital expenditures	*61,160,200*	*61,143,696*
Vote 80—Grants and contributions	*148,812,430*	*148,431,563*
Statutory amounts	*120,383,423*	*91,769,959*
	628,300,811	591,177,394
Natural Sciences and Engineering Research Council		
Vote 85—Operating expenditures—		
Operating budget	24,569,023	23,792,568
Frozen	126,463	
	24,695,486	*23,792,568*
Vote 90—Grants	*555,364,706*	*538,817,299*
Statutory amounts	*2,343,877*	*2,343,000*
	582,404,069	564,952,867
Social Sciences and Humanities Research Council		
Vote 95—Operating expenditures—		
Operating budget	13,817,142	12,538,212
Frozen	43,719	
	13,860,861	*12,538,212*
Vote 100—Grants	*136,690,541*	*129,283,249*
Statutory amounts	*1,217,874*	*1,217,804*
	151,769,276	143,039,265
Standards Council of Canada		
Vote 105—Payments to the Standards Council of Canada	5,446,000	5,446,000
Statistics Canada		
Vote 110—Program expenditures—		
Operating budget	487,254,695	463,702,262
Grants and contributions	560,800	560,800
Less: revenues netted against expenditures	87,890,000	79,505,737
	399,925,495	*384,757,325*
Statutory amounts	*65,245,372*	*65,245,372*
	465,170,867	450,002,697
Western Economic Diversification		
Vote 115—Operating expenditures—Operating budget	*44,015,530*	*41,955,827*
Vote 120—Grants and contributions	*144,662,000*	*142,420,382*
Statutory amounts	*29,670,824*	*29,670,402*
	218,348,354	214,046,611
Total Ministry	**4,404,036,655**	**4,077,432,127**
JUSTICE		
Department		
Vote 1—Operating expenditures—		
Operating budget	299,076,818	299,076,818
Drug prosecution fund—Operating budget	23,339,293	23,339,293
Firearms program—Operating budget	154,900,712	154,900,712
Youth justice—Operating budget	8,458,070	8,438,831
Frozen	1,448,203	
	487,223,096	*485,755,654*
Vote 5—Grants and contributions—		
Grants and contributions	57,183,396	60,662,167
Firearms program	35,000,000	35,974,148
Legal aid services	79,827,507	79,827,507
Youth justice cost-sharing agreements	179,130,197	178,765,197
Youth justice renewal fund	15,536,000	7,150,940
	366,677,100	*362,379,959*
Statutory amounts	*40,510,341*	*40,488,799*
Total Department	**894,410,537**	**888,624,412**
Canadian Human Rights Commission		
Vote 10—Program expenditures—Operating budget	16,317,977	15,763,034

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Pay equity cases—		
Operating budget	1,794,555	1,572,954
	18,112,532	*17,335,988*
Statutory amounts	*2,274,208*	*2,271,000*
	20,386,740	19,606,988
Canadian Human Rights Tribunal		
Vote 15—Program expenditures—		
Operating budget	2,300,665	2,053,641
Pay equity cases—		
Operating budget	1,171,592	713,016
Frozen	119,818	
	3,592,075	*2,766,657*
Statutory amounts	*105,000*	*105,000*
	3,697,075	2,871,657
Commissioner for Federal Judicial Affairs		
Vote 20—Operating expenditures—		
Operating budget	7,507,454	7,357,652
Frozen	15,509	
Less: revenues netted against expenditures	275,000	242,868
	7,247,963	*7,114,784*
Vote 25—Canadian Judicial Council—Operating expenditures—		
Operating budget	654,649	633,170
Frozen	3,511	
	658,160	*633,170*
Statutory amounts	*255,823,862*	*255,823,862*
	263,729,985	263,571,816
Federal Court of Canada		
Vote 30—Program expenditures—		
Operating budget	*31,931,249*	*31,264,706*
Statutory amounts	*4,036,479*	*4,036,479*
	35,967,728	35,301,185
Law Commission of Canada		
Vote 35—Program expenditures—		
Operating budget	*3,050,050*	*2,963,965*
Statutory amounts	*146,000*	*146,000*
	3,196,050	3,109,965
Offices of the Information and Privacy Commissioners of Canada		
Vote 40—Program expenditures—		
Operating budget	12,182,960	11,869,868
Legal fees	182,414	182,414
	12,365,374	*12,052,282*
Statutory amounts	*1,304,359*	*1,303,150*
	13,669,733	13,355,432

	Allotments	Expenditures
	$	$
Supreme Court of Canada		
Vote 45—Program expenditures—		
Operating budget	13,999,000	13,524,547
125th anniversary	499,674	498,339
Frozen	56,463	
	14,555,137	*14,022,886*
Statutory amounts	*5,318,690*	*5,318,690*
	19,873,827	19,341,576
Tax Court of Canada		
Vote 50—Program expenditures—		
Operating budget	11,292,290	11,281,292
Frozen	65,314	
	11,357,604	*11,281,292*
Statutory amounts	*1,211,880*	*1,210,000*
	12,569,484	12,491,292
Total Ministry	**1,267,501,159**	**1,258,274,323**
NATIONAL DEFENCE		
Vote 1—Operating expenditures—		
Operating budget	8,612,345,872	8,583,902,383
Frozen	42,413,665	
Less: revenues netted against expenditures	406,354,915	406,354,915
	8,248,404,622	*8,177,547,468*
Vote 5—Capital expenditures	*2,238,887,528*	*2,156,971,448*
Vote 10—Grants and contributions—		
Grants and contributions	248,617,828	231,717,898
Frozen	334,827,252	
	583,445,080	*231,717,898*
Statutory amounts	*904,484,237*	*903,727,764*
Total Ministry	**11,975,221,467**	**11,469,964,578**
NATURAL RESOURCES		
Department		
Vote 1—Operating expenditures—		
Operating budget	494,750,800	483,423,352
Capital	12,280,000	11,342,017
Frozen	2,883,543	
Less: revenues netted against expenditures	22,298,000	20,941,841
	487,616,343	*473,823,528*
Vote 5—Grants and contributions	*112,343,789*	*101,922,351*
Statutory amounts	*94,090,608*	*71,656,242*
Total Department	**694,050,740**	**647,402,121**
Atomic Energy of Canada Limited		
Vote 20—Payments to Atomic Energy of Canada Limited for operating and capital expenditures	121,918,000	121,150,000
Canadian Nuclear Safety Commission		
Vote 15—Program expenditures—		
Operating budget	49,589,439	49,550,709

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Grants and contributions	642,000	482,991
Frozen	1,309,891	
	51,541,330	*50,033,700*
Statutory amounts	*5,997,795*	*5,997,626*
	57,539,125	56,031,326
Cape Breton Development Corporation		
Vote 25—Payments to the Cape Breton Development Corporation for operating and capital expenditures—		
Other operating costs	64,906,502	64,906,000
Frozen	21,068,498	
	85,975,000	64,906,000
National Energy Board		
Vote 30—Program expenditures—		
Operating budget	*27,759,220*	*26,215,525*
Statutory amounts	*4,371,346*	*4,370,000*
	32,130,566	30,585,525
Total Ministry	**991,613,431**	**920,074,972**
PARLIAMENT		
The Senate		
Vote 1—Program expenditures—		
Operating budget	32,566,602	32,514,001
Grants and contributions	330,453	330,453
Frozen	229,945	
	33,127,000	*32,844,454*
Statutory amounts	*19,900,343*	*19,900,343*
	53,027,343	52,744,797
House of Commons		
Vote 5—Program expenditures—		
Operating budget	180,315,200	173,668,391
Grants and contributions	753,900	748,312
Less: revenues netted against expenditures	876,800	815,610
	180,192,300	*173,601,093*
Statutory amounts	*91,762,871*	*91,762,871*
	271,955,171	265,363,964
Library of Parliament		
Vote 10—Program expenditures—		
Operating budget	24,408,077	23,506,984
Less: revenues netted against expenditures	203,427	203,427
	24,204,650	*23,303,557*
Statutory amounts	*3,331,000*	*3,331,000*
	27,535,650	26,634,557
Total Ministry	**352,518,164**	**344,743,318**
PRIVY COUNCIL		
Department		
Vote 1—Program expenditures—		
Operating budget	86,867,906	86,066,217
Grants and contributions	5,697,000	5,008,937
	92,564,906	*91,075,154*
Statutory amounts	*10,635,737*	*10,610,737*
Total Department	**103,200,643**	**101,685,891**
Canadian Centre for Management Development		
Vote 5—Program expenditures—		
Operating budget	16,461,956	16,289,872
Grants and contributions	175,000	173,340
Frozen	104,755	
	16,741,711	*16,463,212*
Statutory amounts	*7,554,343*	*7,554,343*
	24,296,054	24,017,555
Canadian Intergovernmental Conference Secretariat		
Vote 10—Program expenditures—		
Operating budget	3,854,882	3,654,550
Frozen	8,768	
	3,863,650	*3,654,550*
Statutory amounts	*340,147*	*340,000*
	4,203,797	3,994,550
Canadian Transportation Accident Investigation and Safety Board		
Vote 15—Program expenditures—		
Operating budget	26,718,199	26,687,236
Frozen	745,000	
	27,463,199	*26,687,236*
Statutory amounts	*3,464,004*	*3,457,856*
	30,927,203	30,145,092
Chief Electoral Officer		
Vote 20—Program expenditures—		
Operating budget	*5,152,000*	*4,750,320*
Statutory amounts	*198,104,839*	*198,104,794*
	203,256,839	202,855,114
Commissioner of Official Languages		
Vote 25—Program expenditures—		
Operating budget	*11,061,401*	*11,044,693*
Statutory amounts	*1,522,690*	*1,522,690*
	12,584,091	12,567,383
Millennium Bureau of Canada		
Vote 30—Operating expenditures—		
Operating budget	8,836,939	8,031,947
Frozen	86,061	
	8,923,000	*8,031,947*

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Vote 35—Contributions—		
Grants and contributions	71,812,000	63,137,383
Frozen	14,464,001	
	86,276,001	*63,137,383*
Statutory amounts	*569,000*	*569,000*
	95,768,001	71,738,330
National Round Table on the Environment and the Economy		
Vote 40—Program expenditures—		
Operating budget	*4,251,850*	*4,103,928*
Statutory amounts	*275,361*	*275,361*
	4,527,211	4,379,289
Public Service Staff Relations Board		
Vote 45—Program expenditures—		
Operating budget	5,552,490	5,039,671
Frozen	8,160	
	5,560,650	*5,039,671*
Statutory amounts	*743,048*	*742,329*
	6,303,698	5,782,000
Security Intelligence Review Committee		
Vote 50—Program expenditures—		
Operating budget	*1,943,000*	*1,801,103*
Statutory amounts	*142,000*	*142,000*
	2,085,000	1,943,103
The Leadership Network		
Vote 55—Program expenditures—		
Operating budget	11,507,030	9,079,130
Frozen	71,970	
	11,579,000	*9,079,130*
Statutory amounts	*743,000*	*743,000*
	12,322,000	9,822,130
Total Ministry	**499,474,537**	**468,930,437**
PUBLIC WORKS AND GOVERNMENT SERVICES		
Department		
GOVERNMENT SERVICES PROGRAM		
Vote 1—Operating expenditures—		
Operating budget	797,405,532	772,245,224
Grants and contributions	1,671,000	1,147,741
Real property services	1,368,493,716	1,329,424,264
Banking fees	36,770,000	32,859,360
Canada in the Americas	1,944,626	1,499,776
Frozen	31,576,594	
Less: revenues netted against expenditures	570,986,347	570,986,347
	1,666,875,121	*1,566,190,018*
Vote 5—Capital expenditures	*468,086,905*	*460,268,384*
Statutory amounts	*868,325,072*	*51,121,833*
	3,003,287,098	2,077,580,235
CROWN CORPORATIONS PROGRAM		
Vote 10—Payments to Queens Quay West Land Corporation	*3,000,000*	*3,000,000*
Vote 11a—Payments to Old Port of Montreal Corporation Inc.	*12,671,000*	*12,610,000*
	15,671,000	15,610,000
Total Department	**3,018,958,098**	**2,093,190,235**
Canada Information Office		
Vote 15—Program expenditures—		
Operating budget	53,884,594	53,884,594
Grants and contributions	2,844,664	2,341,384
Frozen	88,172	
	56,817,430	*56,225,978*
Statutory amounts	*1,217,454*	*1,217,454*
	58,034,884	57,443,432
Canada Mortgage and Housing Corporation		
Vote 20—Operating expenditures	1,905,524,000	1,905,524,000
Canada Post Corporation		
Vote 25—Payments to the Canada Post Corporation for special purposes	257,210,000	257,210,000
Total Ministry	**5,239,726,982**	**4,313,367,667**
SOLICITOR GENERAL		
Department		
Vote 1—Operating expenditures—		
Operating budget	*39,485,595*	*36,397,562*
Vote 5—Grants and contributions	*45,908,200*	*45,041,939*
Statutory amounts	*2,863,246*	*2,863,246*
Total Department	**88,257,041**	**84,302,747**
Canadian Security Intelligence Service		
Vote 10—Program expenditures—		
Operating budget	*197,045,544*	*196,236,683*
Statutory amounts	*456,718*	*451,832*
	197,502,262	196,688,515
Correctional Service		
Vote 15—Penitentiary Service and National Parole Service—Operating expenditures—		
Operating budget	1,117,453,941	1,091,963,904
Grants and contributions	4,479,809	4,479,809
	1,121,933,750	*1,096,443,713*

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Vote 20—Penitentiary Service and National Parole Service—Capital expenditures—		
Capital	126,051,000	114,597,802
Frozen	7,000,000	
	133,051,000	*114,597,802*
Statutory amounts	*151,525,174*	*126,672,768*
	1,406,509,924	1,337,714,283
National Parole Board		
Vote 25—Program expenditures—		
Operating budget	27,384,685	27,066,861
Grants and contributions	35,000	16,800
	27,419,685	*27,083,661*
Statutory amounts	*3,863,975*	*3,854,250*
	31,283,660	30,937,911
Office of the Correctional Investigator		
Vote 30—Program expenditures—		
Operating budget	1,902,152	1,875,231
Frozen	45,048	
	1,947,200	*1,875,231*
Statutory amounts	*195,000*	*195,000*
	2,142,200	2,070,231
Royal Canadian Mounted Police		
Vote 35—Law enforcement—Operating expenditures—		
Operating budget	871,403,178	826,777,692
Grants and contributions	1,389,880	1,202,139
Contract policing services—		
Operating budget	996,335,000	982,720,616
Revenues netted against expenditures	(876,525,000)	(842,413,626)
Program integrity	46,093,000	45,343,577
Compensation and benefits	51,208,000	51,208,000
Hemispheric summits	8,342,000	8,342,000
Prime Minister led summits	1,099,575	1,099,575
Frozen	51,617	
Less: revenues netted against expenditures	9,629,000	6,181,254
	1,089,768,250	*1,068,098,719*
Vote 40—Law enforcement—Capital expenditures—		
Capital	47,905,407	47,905,407
Contract policing services	63,883,593	63,224,783
Cell retrofit program	3,000,000	3,000,000
Program integrity	8,200,000	8,200,000
Prime Minister led summits	2,500,000	2,500,000
Frozen	4,003,000	
	129,492,000	*124,830,190*
Statutory amounts	*287,021,366*	*284,373,823*
	1,506,281,616	1,477,302,732
Royal Canadian Mounted Police External Review Committee		
Vote 45—Program expenditures—		
Operating budget	*768,000*	*530,532*
Statutory amounts	*61,000*	*61,000*
	829,000	591,532
Royal Canadian Mounted Police Public Complaints Commission		
Vote 50—Program expenditures—		
Operating budget	5,029,250	4,844,315
Frozen	54,750	
	5,084,000	*4,844,315*
Statutory amounts	*405,000*	*405,000*
	5,489,000	5,249,315
Total Ministry	**3,238,294,703**	**3,134,857,266**
TRANSPORT		
Department		
Vote 1—Operating expenditures—		
Operating budget	501,888,972	498,777,772
Frozen	1,042,272	
Less: revenues netted against expenditures	317,333,848	317,333,848
	185,597,396	*181,443,924*
Vote 5—Capital expenditures—		
Capital	77,663,000	72,859,114
Frozen	3,732,000	
	81,395,000	*72,859,114*
Vote 10—Grants and contributions—		
Grants and contributions	263,321,001	232,465,216
Frozen	4,578,101	
	267,899,102	*232,465,216*
Vote 15—Payments to the Jacques Cartier and Champlain Bridges Inc.—		
Other operating costs	34,587,000	33,846,765
Frozen	4,054,000	
	38,641,000	*33,846,765*
Vote 20—Payments to Marine Atlantic Inc.—		
Other operating costs	48,700,000	38,560,054
Frozen	300,000	
	49,000,000	*38,560,054*
Vote 25—Payments to VIA Rail Canada Inc.	*231,603,000*	*231,603,000*
Statutory amounts	*127,035,374*	*124,941,736*
Total Department	**981,170,872**	**915,719,809**
Canadian Transportation Agency		
Vote 30—Program expenditures—		
Operating budget	23,154,433	20,554,659
Grants and contributions	4,000	
	23,158,433	*20,554,659*
Statutory amounts	*3,060,972*	*3,056,626*
	26,219,405	23,611,285
Civil Aviation Tribunal		
Vote 35—Program expenditures—		
Operating budget	*1,100,750*	*1,020,244*

BUDGETARY DETAILS BY ALLOTMENT—*Concluded*

	Allotments	Expenditures
	$	$
Statutory amounts	*100,000*	*100,000*
	1,200,750	1,120,244
Total Ministry	**1,008,591,027**	**940,451,338**
TREASURY BOARD		
Secretariat		
Vote 1—Operating expenditures—		
Operating budget	156,868,435	153,990,723
International year 2000 preparedness initiatives	65,000	65,000
Frozen	1,942,396	
Less: revenues netted against expenditures	3,230,000	2,800,814
	155,645,831	*151,254,909*
Vote 2—Grants and contributions—		
Grants and contributions	24,168,001	9,285,641
Less: adjustments pursuant to section 37.1 of the *Financial Administration Act*	311,454	
	23,856,547	*9,285,641*
Vote 5—Government contingencies—		
Frozen	*494,427,378*	
Vote 10—Government-wide initiatives—		
Special purpose	5,667,240	
Frozen	1,068,673	
	6,735,913	
Vote 15—Collective agreements	*4,483,000*	
Vote 20—Public service insurance—		
Other operating costs	1,079,977,000	1,025,740,908
Grants and contributions	244,000	266,413
Less: revenues netted against expenditures	113,646,000	69,351,068
	966,575,000	*956,656,253*
Statutory amounts	*3,061,401,704*	*3,061,393,417*
Total Ministry	**4,713,125,373**	**4,178,590,220**
VETERANS AFFAIRS		
Department		
VETERANS AFFAIRS PROGRAM		
Vote 1—Operating expenditures—		
Operating budget	230,445,829	225,965,524
Other health purchased services—Personnel	4,356,149	4,356,149
Other health purchased services	359,932,621	352,579,556
Merchant navy veterans compensation	20,000,000	20,000,000
Frozen	371,230	
	615,105,829	*602,901,229*
Vote 5—Grants and contributions	*1,480,927,000*	*1,462,514,541*
Statutory amounts	*33,223,236*	*33,218,034*
	2,129,256,065	2,098,633,804
VETERANS REVIEW AND APPEAL BOARD PROGRAM		
Vote 10—Program expenditures—		
Operating budget	*8,681,336*	*8,340,124*
Statutory amounts	*1,647,000*	*1,647,000*
	10,328,336	9,987,124
Total Ministry	**2,139,584,401**	**2,108,620,928**
GRAND TOTAL	**163,912,973,346**	**159,853,325,486**

Commissions

General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

GENERAL INFORMATION BY COMMISSION

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
PRIVY COUNCIL					
Department					
Indian Specific Claims Commission	330,400	263,915	2,367,457	1,920,016	4,881,788
This Commission was established by Order in Council (PC 1991-1329 dated July 15, 1991) pursuant to Part I of the *Inquiries Act*. The Commission conducts impartial inquiries when a First Nation disputes rejection of their specific claim by the Minister of Indian Affairs and Northern Development, or when a First Nation disagrees with the compensation criteria used by the Government in negotiating the settlement of their claim.					
Commission to Review Allowances of Parliamentarians		4,740	5,423	48,103	58,266
This Commission was established by Order in Council (PC 2001-79 dated January 12, 2001) pursuant to section 68 of the Parliament of Canada Act. The Commission is to inquire into the adequacy of the annual variations of sessional allowances payable to members of the Senate and the House of Commons and other allowances payable to them and to report thereon to the Governor in Council, in both official languages, with such recommendations as they consider appropriate.					

* For details related to current year expenditures, see following statement called—"Travel and living expenses by commission".

Travel and living expenses by commission

The following statement presents the total travel and living expenses paid to each commission's member.

TRAVEL AND LIVING EXPENSES BY COMMISSION

Name of members	2000-2001 Expenditures
	$
PRIVY COUNCIL	
Department	
Indian Specific Claims Commission	
Augustine R (Commissioner)	47,891
Bellegarde J D (Co-chairperson)	52,272
Corcoran C T (Commissioner)	39,573
Harper E (Commissioner)	38,161
Prentice J E (Co-chairperson)	39,205
Purdy S G (Commissionner)	46,813
	263,915
Commission to Review Allowances of Parlementarians	
Epp A J (Commissioner)	4,740

Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of $25,000 (including salary).

EDUCATION COSTS

Department and agency	Number of employees	Salaries [1]	Travel and living expenses	Tuition fees [2]	Other expenses	Total
		$	$	$	$	$
AGRICULTURE AND AGRI-FOOD						
Department	8	129,001	7,800	61,132	73,868	271,801
Canadian Food Inspection Agency	2	14,701	2,000	19,865	200	36,766
CANADA CUSTOMS AND REVENUE AGENCY	3	15,479				15,479
CANADIAN HERITAGE						
Canadian Radio-Television and Telecommunications Commission	1	25,600		8,000		33,600
National Archives of Canada	2	63,650				63,650
National Library	1	1,906			90	1,996
Parks Canada Agency	15	109,696	18,925	47,182	1,101	176,904
Public Service Commission	7	109,492	575	23,164	2,018	135,249
CITIZENSHIP AND IMMIGRATION						
Department	8	72,137	6,311	62,051		140,499
ENVIRONMENT						
Department	3	21,331		1,011		22,342
FISHERIES AND OCEANS	5	98,747		82,607	1,264	182,618
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	1		1,316			1,316
Canadian International Development Agency	5	92,641		19,551		112,192
HEALTH						
Department	36	345,833	77,806	272,874		696,513
Canadian Institutes of Health Research[3]	1	11,448		5,376		16,824
HUMAN RESOURCES DEVELOPMENT						
Department	47	211,496	20,162	53,868	1,015	286,541
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	9	217,802	24,100	51,734	6,396	300,032
INDUSTRY						
Department	4	107,897	463	54,222		162,582
Canadian Space Agency	3	9,120	2,141	27,580	150	38,991
Copyright Board	2			4,225		4,225

EDUCATION COSTS—*Concluded*

Department and agency	Number of employees	Salaries [1]	Travel and living expenses	Tuition fees [2]	Other expenses	Total
		$	$	$	$	$
Economic Development Agency of Canada for the Regions of Quebec	1	17,425		1,946	481	19,852
Statistics Canada	4	12,090			5,000	17,090
JUSTICE						
Department	13	251,027		4,854		255,881
Commissioner for Federal Judicial Affairs	1			1,129	67	1,196
Federal Court of Canada	2		36,777	2,000		38,777
NATIONAL DEFENCE	36	763,952	6,415	92,002	17,785	880,154
NATURAL RESOURCES						
Department	12	318,688	32,282	39,740		390,710
National Energy Board	2	22,819		4,093		26,912
PARLIAMENT						
House of Commons	1	18,220		10,100		28,320
PRIVY COUNCIL						
Chief Electoral Officer	1	41,908		24,600		66,508
The Leadership Network	1	40,432		21,000		61,432
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department	7	122,896		150,830		273,726
Canada Information Office	1	40,432	8,264	6,300	2,680	57,676
SOLICITOR GENERAL						
Department	2	28,553		5,318		33,871
Correctional Service	37	641,810		71,159	5,579	718,548
TRANSPORT						
Department	6	266,166	1,044	11,129	346	278,685
Canadian Transportation Agency	1	17,711		5,318		23,029
VETERANS AFFAIRS	2	30,546			1,623	32,169
Total	293	4,292,652	246,381	1,245,960	119,663	5,904,656

(1) Includes allowances in lieu of pay.
(2) Includes book allowances.
(3) Previously Medical Research Council.

Return on investments

This statement provides details for the current year of the category of non-tax revenues called return on investments.

Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits.

RETURN ON INVESTMENTS

	Amount realized in 2000-2001 (1)
	$
CONSOLIDATED ACCOUNTS—	
Atomic Energy of Canada Limited	467,872
CASH AND ACCOUNTS RECEIVABLE—	
Interest on bank deposits	586,050,227
FOREIGN EXCHANGE ACCOUNTS—	
International reserves held in the Exchange Fund Account—	
Transfer of profit	2,879,414,376
International Monetary Fund—Subscriptions—	
Transfer of profit	162,093,640
Total foreign exchange accounts	3,041,508,016
LOANS, INVESTMENTS AND ADVANCES—	
Enterprise Crown corporations—	
Business Development Bank of Canada—	
Dividends	8,888,860
Canada Mortgage and Housing Corporation	543,728,942
Farm Credit Corporation	60,757,760
Farm syndicates loan fund	4,804
	613,380,366
Other—	
Bank of Canada—	
Transfer of profit	2,027,241,497
Canada Development Investment Corporation—	
Dividend	5,000,000
Canada Lands Company Limited—	
Dividends	(191,000)
Canada Ports Corporation—	
Dividends	43,375
Interport Loan Fund—	
Transfer of surplus	36,402,210
Canada Post Corporation—	
Dividends	18,900,000
Canadian Dairy Commission	2,334,725
Cape Breton Development Corporation	31,765
Belledune Port Authority—	
Other	55,746
Fraser River Port Authority—	
Other	227,374
Halifax Port Authority—	
Other	529,071
Montreal Port Authority—	
Other	3,194,349
Nanaimo Port Authority—	
Other	64,405
North Fraser Port Authority—	
Other	27,097
Port Alberni Port Authority—	
Other	61,107
Québec Port Authority—	
Other	461,490
Saguenay Port Authority—	
Other	69,265
Saint John Port Authority—	
Other	254,613
Sept Iles Port Authority—	
Other	198,140
St. John's Port Authority—	
Other	76,534
Toronto Port Authority—	
Other	136,155
Trois-Rivières Port Authority—	
Other	108,382
Thunder Bay Port Authority—	
Other	43,160
Vancouver Port Authority—	
Other	294,048
Windsor Port Authority—	
Other	45,814
	2,095,609,322
Total enterprise Crown corporations	2,708,989,688
Portfolio investments—	
Petro-Canada Limited—	
Dividends	19,756,042
National governments including developing countries—	
Developing countries—Foreign Affairs and International Trade—Canadian International Development Agency—International development assistance	2,483,211
Development of export trade (loans administered by the Export Development Corporation)—Foreign Affairs and International Trade	115,926,366
Jamaica—Finance	1,455,432
Thailand Financial Assistance Loan—Finance	42,329,878
United Kingdom—Finance—United Kingdom Financial Agreement Act, 1946	557,405
Deferred interest	5,255,389
Total national governments including developing countries	168,007,681
International organizations—	
International Monetary Fund—	
Poverty Reduction and Growth Facility	39,604,493

RETURN ON INVESTMENTS—*Continued*

	Amount realized in 2000-2001 (1)
	$
Provincial and territorial governments—	
NEWFOUNDLAND—	
Finance—	
Municipal Development and Loan Board	225,224
Industry—	
Atlantic Development Board carry-over projects	27,069
Atlantic Provinces Power Development Act	2,759,610
	3,011,903
NOVA SCOTIA—	
Finance—	
Municipal Development and Loan Board	3,510
Industry—	
Atlantic Provinces Power Development Act	35,239
	38,749
PRINCE EDWARD ISLAND—	
Finance—	
Municipal Development and Loan Board	11,403
Industry—	
Atlantic Canada Opportunities Agency—	
Comprehensive development plan agreement	295,552
	306,955
NEW BRUNSWICK—	
Finance—	
Municipal Development and Loan Board	58,852
Industry—	
Atlantic Development Board carry-over projects	773,861
Atlantic Canada Opportunities Agency—	
Special areas and highways agreement	92,510
	925,223
QUEBEC—	
Finance—	
Federal-provincial fiscal arrangements	58,944
Municipal Development and Loan Board	512,589
	571,533
SASKATCHEWAN—	
Agriculture and Agri-Food—	
Agricultural service centres	28,294
Finance—	
Municipal Development and Loan Board	1,513
	29,807

		Amount realized in 2000-2001 (1)
		$
ALBERTA—		
Finance—		
Municipal Development and Loan Board		*27,938*
BRITISH COLUMBIA—		
Finance—		
Municipal Development and Loan Board		*22,179*
YUKON TERRITORY—		
Indian Affairs and Northern Development—		
Government of the Yukon Territory		*15,270*
Total provincial and territorial governments		4,949,557
Other loans, investments and advances—		
Loans and accountable advances—		
Foreign Affairs and International Trade—		
Personnel posted abroad		*499,163*
Other—		
Agriculture and Agri-Food—		
Construction of multi-purpose exhibition buildings	$ 361,967	
Gross Revenue Insurance Plan—		
Interest on loans	37,071	
		399,038
Citizenship and Immigration—		
Transportation and assistance loans		909,961
Finance—		
Ottawa Civil Service Recreational Association		2,973
Indian Affairs and Northern Development—		
Yukon Energy Corporation		870,977
Inuit loan fund		503
Indian economic development fund		64,835
Council for Yukon Indians		732,021
Native claimants		5,396,307
Transport—		
Hamilton harbour commissioners		516
St Lawrence Seaway Management Corporation		71,346
Veterans Affairs—		
Veterans' Land Act Fund—		
Advances		7,167
		8,455,644
Total other loans, investments and advances		8,954,807
Total loans, investments and advances		**2,950,262,268**
OTHER ACCOUNTS—		
Canadian Heritage—		
Canadian Heritage Revolving Funds		338,467
National Film Board		6,673
Economic Development Agency of Canada for the Regions of Quebec—		
Other investment revenues—Hexavision Technologies Inc.		102,715

RETURN ON INVESTMENTS—*Concluded*

		Amount realized in 2000-2001 [1]
		$
Fisheries and Oceans—		
Demutualization Life Insurance		667,608
Foreign Affairs and International Trade—		
Interest on mission bank accounts		408,384
Indian Affairs and Northern Development—		
Stoney perpetual loan		23,377
Indian housing assistance fund—		
On-reserve housing—Interest on guaranteed loans		944,452
Esso Ltd—Norman Wells Project profits		103,347,092
Industry—		
General development agreement—Other dividends		12,300
National Defence—		
Interest on loans to employees posted abroad		833,801
Interest earned from funds on deposit with suppliers		15,118
Natural Resources—		
Natural Resources Revolving Funds		26,630
Public Works and Government Services—		
Consulting and Audit Canada Revolving Fund		282,824
Government Telecommunications and Informatics Services Revolving Fund		137,300
Optional Services Revolving Fund		(677,978)
Royal Canadian Mounted Police—		
Loans and advances to persons posted abroad—		
Interest	$ 5,919	
Transfer of profit	(36,643)	
		(30,724)
Total other accounts		**106,438,039**
TOTAL RETURN ON INVESTMENTS		**6,684,726,422**
Summary—		
Interest		1,417,200,957
Transfer of profits		5,172,096,605
Transfer of surpluses		36,402,210
Dividends		56,132,997
Other		2,893,653
Total		**6,684,726,422**

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[1] The amounts reported in this column represent interest unless otherwise indicated.

Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees;
- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section13 of this volume entitled "House of Commons—Statement of sessional and expense allowances, and of travel expenses paid in 2000-2001";
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 13 of this volume entitled "Foreign Affairs and International Trade—Travel expenses for Canadian representation at international conferences and meetings".

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES

	Vote	Amount
		$
AGRICULTURE AND AGRI-FOOD		
Minister—		
Hon L Vanclief	1	32,248
Secretary of State (Federal Economic Development Initiative for Northern Ontario) and (Rural Development)—		
Hon A Mitchell	1	20,452
Parliamentary Secretary—		
L McCormick	1	1,783
CANADA CUSTOMS AND REVENUE AGENCY		
Minister—		
Hon M Cauchon	1	8,747
CANADIAN HERITAGE		
Minister—		
Hon S Copps	1	159,847
Secretary of State (Amateur Sport)—		
Hon D Coderre	1	38,620
Secretary of State (Multiculturalism)—		
Hon H Fry	1	4,970
Secretary of State (Status of Women)—		
Hon H Fry	1	2,740
Parliamentary Secretary—		
M Bélanger	1	21,290
CITIZENSHIP AND IMMIGRATION		
Minister—		
Hon E Caplan	1	56,054
Parliamentary Secretary—		
M Assad	1	8,110
ENVIRONMENT		
Minister—		
Hon D Anderson	1	75,753
Parliamentary Secretary—		
P Torsney	1	5,831
FINANCE		
Minister—		
Hon P Martin	1	39,131
Secretary of State (International Financial Institutions)—		
Hon J Peterson	1	45,056
Parliamentary Secretary—		
R Cullen	1	6,610
FISHERIES AND OCEANS		
Minister—		
Hon H S Dhaliwal	1	37,145
Parliamentary Secretary—		
L D O'Brien	1	2,118
FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
Ministers of Foreign Affairs—		
Hon L Axworthy	1	17,526
Hon J Manley	1	20,607
Minister for International Trade—		
Hon P S Pettigrew	1	36,861
Minister for International Cooperation—		
Hon M Minna	20	112,249
Secretary of State (Latin America and Africa)—		
Hon D Kilgour	1	74,182
Secretaries of State (Asia and Pacific)—		
Hon R Chan	1	32,376
Hon R D Pagtakhan	1	13,303
HEALTH		
Minister—		
Hon A Rock	1	47,767
Parliamentary Secretary—		
Y Charbonneau	1	4,946

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—*Concluded*

	Vote	Amount
		$
HUMAN RESOURCES DEVELOPMENT		
Minister of Human Resources Development—		
Hon J Stewart	1	46,088
Minister of Labour—		
Hon C Bradshaw	1	53,455
Secretary of State (Children and Youth)—		
Hon E Blondin-Andrew	1	57,861
Parliamentary Secretary—		
R Folco	1	3,209
J Longfield	1	152
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Minister—		
Hon R D Nault	1	99,721
Parliamentary Secretary—		
J B Finlay	1	16,535
INDUSTRY		
Ministers—		
Hon J Manley	1	48,131
Hon B V Tobin	1	105,438
Secretary of State (Atlantic Canada Opportunities Agency—		
Hon R Thibault	20	12,266
Secretary of State (Science, Research and Development)—		
Hon G Normand	1	90,822
Secretary of State (Western Economic Diversification) (Francophonie)—		
Hon R J Duhamel	115	22,396
JUSTICE		
Minister of Justice and Attorney General of Canada—		
Hon A McLellan	1	28,783
NATIONAL DEFENCE		
Minister—		
Hon A Eggleton	1	71,686
Parliamentary Secretaries—		
R Bertrand	1	6,291
H D Clouthier	1	1,974
NATURAL RESOURCES		
Minister—		
Hon R E Goodale	1	68,085
Minister for the Canadian Wheat Board—		
Hon R E Goodale	1	1,834
Parliamentary Secretaries—		
B Serre	1	1,367
B St. Denis	1	3,854

	Vote	Amount
		$
PRIVY COUNCIL		
Prime Minister—		
Rt Hon J Chrétien	1	8,259
Deputy Prime Minister—		
Hon H Gray	1	30,852
President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs—		
Hon S Dion	1	21,822
Leader of the Government in the House of Commons—		
Hon D Boudria	1	46,908
Leaders of the Government in the Senate—		
Hon J B Boudreau	1	31,374
Hon S Carstairs	1	12,189
PUBLIC WORKS AND GOVERNMENT SERVICES		
Minister—		
Hon A Gagliano	15	3,116
SOLICITOR GENERAL		
Solicitor General of Canada—		
Hon L MacAulay	1	64,964
Correctional Service—		
Minister—		
Hon L MacAulay	15	3,464
Parliamentary Secretary—		
L Myers	1	3,421
TRANSPORT		
Minister—		
Hon D M Collenette	1	74,949
TREASURY BOARD		
President of the Treasury Board and Minister responsible for Infrastructure—		
Hon L Robillard	1	39,787
VETERANS AFFAIRS		
Ministers—		
Hon G S Baker	1	49,702
Hon R J Duhamel	1	17,295
Parliamentary Secretaries—		
C Provenzano	1	3,413
B Wood	1	2,770

SECTION 13

2000-2001

PUBLIC ACCOUNTS OF CANADA

Other Miscellaneous Information

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Parliament

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Solicitor General

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Treasury Board

- Details of amounts transferred to other ministries to supplement provisions of other votes 13.24

Foreign Affairs and International Trade

EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

Conferences and meetings	Amount
	$
Conference on francophony in N'djamena Chad	87,549
Conference of ministers of youth and sports (CONFEJES) Cairo	14,802
Conference of the ministers of education sharing francophony (CONFEMEN) Bamako Mali	20,199
Education ministers meetings (Tokyo, Okinawa and Singapore)	271,057
Funeral Lea Rabin's in Israel	600
Minister for International Co-operation (MINE) South Africa (Durban) International Conference on AIDS	9,116
Minister for International Co-operation (MINE) visit to Dakar, Senegal	9,812
Minister for International Co-operation (MINE) World Summit Social Development (WSSD) + 5 Geneva	58,640
Minister of Foreign Affairs (MINA) and Minister of International Trade's (MINT) visit to Brunei Asia-Pacific Economic Cooperation Council (APEC)	129,382
Minister of Foreign Affairs (MINA) Association of Southeast Asian Nation (ASEAN) Thailand	38,815
Minister of Foreign Affairs (MINA) Austria Organization for Security and Cooperation in Europe (OSCE)	7,955
Minister of Foreign Affairs (MINA) Barrow Alaska Arctic Council	31,851
Foreign minister's meeting Brussels	4,917
Minister of Foreign Affairs (MINA) Japan G-8 Foreign ministers meeting Miyiziki and Beijing	105,133
Minister of Foreign Affairs (MINA) Mexico City	11,336
Minister of Foreign Affairs (MINA) Non proliferation treaty to New York	97,178
Minister of Foreign Affairs (MINA) Organization of American States (OAS) Peru	9,917
Minister of Foreign Affairs (MINA) to Accra Ghana conference on War Affected Children	108,738
Minister of Foreign Affairs (MINA) to Belgium North Atlantic Council (NAC) and Meeting Euro-Atlantic partnership Council (EAPC)	13,336
Minister of Foreign Affairs (MINA) to Chile	4,452
Minister of Foreign Affairs (MINA) to London U.K. Commonwealth Ministers Action Group (CMAG) (May 2000)	5,994
Minister of Foreign Affairs (MINA) to London U.K. Commonwealth Ministers Action Group (CMAG) (March 2001)	58,559
Minister of Foreign Affairs (MINA) to Syria memorial service and Washington	19,298
Minister of Foreign Affairs (MINA) United Nations General Assembly (UNGA) 55thsession New York	679,277
Minister of Foreign Affairs (MINA) United Nations Security in New York	15,855
Minister of Foreign Affairs (MINA) visit to Florence, Italy for the ministerial Euro-Atlantic Partnership Council (EAPC) of NATO	31,924
Minister of Foreign Affairs (MINA) visit to Lucerne Switzerland Human Security	6,395
Minister of International Trade (MINT) Argentina Trade ministers meeting Free Trade Area of the Americas (FTAA)	19,830
Minister of International Trade (MINT) Darwin Australia and Asia-Pacific Economic Cooperation Council (APEC) Trade Ministers	123,508
Minister of International Trade (MINT) visit to Budapest, Bratislava, Prague and Ljubljana	8,334
Minister of International Trade (MINT) visit to Buenos Aires, Argentina (FTAA)	243

Foreign Affairs and International Trade

EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

Conferences and meetings	Amount
	$
Minister of International Trade (MINT) visit to Washington (NAFTA Commission)	1,916
Prime Minister Douglas funeral in Dominica	7,250
Prime Minister's visit to China (Beijing, Shanghai and Hong Kong) for Team Canada	6,757,908
Prime Minister's visit to Boston for Team Canada	211,107
Prime Minister's visit to Central America and Caribbean	315,514
Prime Minister's visit to Jamaica Montego Bay CARICOM Summit	163,336
Prime Minister's visit to New York Millennium Summit	548,987
Prime Minister's visit to Okinawa Tokyo G-8 Summit	1,215,810
Prime Minister's visit to Paris and ministerial meeting held in Lisbon Canada-European Union (CDA-EU) summit	794,731
Prime Minister's visit to the 21st Century Summit in Berlin	312,376
Prime Minister's visit to the Middle East (Israel, Palestine, Egypt, Lebanon, Jordan, Syria and Saudi Arabia)	1,922,799
Prime Minister's visit to the USA Durham, North Carolina	209,622
Prime Minister's visit to Washington	178,199
Olympic Games in Sydney Mrs. Chrétien	136,709
Start-up cost and advance team, First Ladies of the America conference in Lima (cancelled)	21,409
Start-up cost and advance team, Governor General visit to Chile and Argentina	372,554
Start-up cost and advance team, Pre advance for the Prime Minister's visit to Italy G-8 Summit	10,268
Start-up cost and advance team, Prime Minister's visit to Sweden European-Summit	16,681
Start-up cost and advance team, Prime Minister's visit to Brunei Asia-Pacific Economic Cooperation Council (APEC) (cancelled)	71,613
Francophony symposium, Bamako (APEC)	53,295
United Nations associated events New York	21,685
United Nations Commission on Human Rights 56th session	142,275
United Nations Commission on Human Rights 57th session	33,704
Women 2000 - United Nations General Assembly in Beijing+5 PRMNY	44,165
Women's conference on Francophony held in Luxemburg (previous fiscal year)	10,266
Ministerial pairing	17,076
Miscellaneous	26,964
Total	15,622,241

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

	$
Conference on francophony in N'djamena Chad	*86,994*
House of Commons	
Duhamel Hon. R.	
Foreign Affairs and International Trade	
Cousineau M., Fortin J., Guenette R., Lachapelle L., Lessard G.	
Other	
Farmer V.	
Conference of ministers of youth and sports (CONFEJES) Cairo	*14,634*
House of Commons	
Duhamel Hon. R.	
Foreign Affairs and International Trade	
Bilodeau J., Granger P., Laprade S., Lessard G.	
Others	
Baird Hon. J., Drouin D., Collet R., Coté J., Matte G.	
Conference of the ministers of education sharing francophony (CONFEMEN) Bamako Mali	*20,172*
House of Commons	
Duhamel Hon. R.	
Foreign Affairs and International Trade	
Cousineau M., Galambos I., Granger P., Guenette R., Lachapelle L., Lessard G.	
Other	
Roy G.	
Education ministers meetings (Tokyo, Okinawa and Singapore)	*158,308*
Foreign Affairs and International Trade	
Martin R.	
Council of Ministers of Education Canada	
Ecker J., Molloy G.	
Ministre Education Québec	
Legault F.	
Alberta Learning	
Oberg Hon. Dr. L.	
Education Training and Youth	
Cadwell D., Hagel G., Hodkinson G.D., Nejat G.	
Funeral Lea Rabin's in Israel	*600*
Foreign Affairs and International Trade	
Beauchamp P., Kern M.	
House of Commons	
Axworthy Hon. L.	
Minister for International Co-operation (MINE) South Africa (Durban) International Conference on AIDS	*8,896*
House of Commons	
Minna Hon. M.	
Foreign Affairs and International Trade	
Racine A.	
Minister for International Co-operation (MINE) visit to Dakar, Senegal	*7,129*
Foreign Affairs and International Trade	
Racine A.	
Minister of International Co-operation (MINE) World Summit Social Development (WSSD) + 5 Geneva	*21,503*
House of Commons	
Minna Hon. M.	
Foreign Affairs and International Trade	
Gonda C., Price K.	
Minister of Foreign Affairs (MINA) and Minister of International Trade's (MINT) visit to Brunei for Asia-Pacific Economic Cooperation Council (APEC)	*111,972*
House of Commons	
Manley Hon. J.	
Foreign Affairs and International Trade	
Bowman A., Caron J., Carre S., Dube N., Gompe J., Johnstone V., Kramer J., Lasalle C., Laturre J., Martin M., Meness-Larocque K., Sloan J., St-Onge M.	
Minister of Foreign Affairs (MINA) Association of Southeast Asian Nation (ASEAN) Thailand	*37,161*
House of Commons	
Axworthy Hon. L.	
Foreign Affairs and International Trade	
Heatherington E., Johnstone V., Vidal G.	
Minister of Foreign Affairs (MINA) Austria Organization for Security and Cooperation in Europe (OSCE)	*7,170*
Foreign Affairs and International Trade	
Banks D.	
Minister of Foreign Affairs (MINA) Barrow Alaska Arctic Council	*28,823*
House of Commons	
Axworthy Hon. L.	
Foreign Affairs and International Trade	
Hickey D., Johnstone V., Kadas R., Karetak-Lindell N., Lavigne L.	
Foreign ministers meeting Brussels	*4,842*
House of Commons	
Manley Hon. J.	
Foreign Affairs and International Trade	
Chowdhury S., Johnstone V., Leblanc G., Ouimet D.	
Minister of Foreign Affairs (MINA) Japan G-8 Foreign ministers meeting Miyiziki and Beijing	*104,514*
House of Commons	
Axworthy Hon. L.	
Foreign Affairs and International Trade	
Belle Feville J., Christianson S., Heatherington E., Hickey D., Johnstone V., Mark R.	
Minister of Foreign Affairs (MINA) Mexico City	*9,852*
House of Commons	
Manley Hon. J.	
Foreign Affairs and International Trade	
Johnstone V., Melnachok J., Meness-Laroque K.	
Minister of Foreign Affairs (MINA) Non proliferation treaty to New York	*87,401*
Foreign Affairs and International Trade	
Dumont J., McDonald R., Proudfoot D., Sarty L., Smith T., Viveash D.	
Canadian Nuclear Safety Commission	
Guilband A.	
National Defence	
Goupil Ch.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Continued*

	$
Minister of Foreign Affairs (MINA) Organization of American States (OAS) Peru	*7,733*
House of Commons	
Axworthy Hon. L	
Foreign Affairs and International Trade	
Brown D., Clarke J., Hanna J., Hepburn L., Johnstone V.	
Minister of Foreign Affairs (MINA) to Accra Ghana conference on War Affected Children	*105,031*
House of Commons	
Axworthy Hon. L.	
Foreign Affairs and International Trade	
Brown D., Cockburn G., Greenwood M., Hoskin E., Johnstone V.B., Laporte E., Morin L., Oosterveld V., O'Shauahnessy M., Perron M., Ross M., Small M., Sorger C.	
Minister of Foreign Affairs (MINA) to Belgium North Atlantic Council (NAC) and Meeting Euro-Atlantic Partnership Council (EAPC)	*12,604*
House of Commons	
Manley Hon. J.	
Foreign Affairs and International Trade	
Johnstone V., Meness-Larocque K., Ouimet D.	
Minister of Foreign Affairs (MINA) to Chile	*4,397*
House of Commons	
Minna Hon. M.	
Foreign Affairs and International Trade	
Racine A.	
Minister of Foreign Affairs (MINA) to London U.K. Commonwealth Ministers Action Group (CMAG) (May 2000)	*57,981*
House of Commons	
Manley Hon. J.	
Foreign Affairs and International Trade	
Guttman T., Johnstone V., Macerollo T., Meness-Laroque K., Sloan J., Solberg M., Tasleem J.	
Minister of Foreign Affairs (MINA) to London U.K. Commonwealth Ministers Action Group (CMAG)) (March 2001)	*5,217*
House of Commons	
Axworthy Hon. L.	
Foreign Affairs and International Trade	
Stern J.	
Minister of Foreign Affairs (MINA) to Syria memorial service and Washington	*18,876*
House of Commons	
Axworthy Hon. L	
Foreign Affairs and International Trade	
Johnstone V.	
Minister of Foreign Affairs (MINA) United Nations General Assembly (UNGA) 55th session New York	*651,821*
House of Commons	
Axworthy Hon. L., Minna Hon. M.	
Foreign Affairs and International Trade	
Beaulieu Y., Brown C., Brown D., Buck K., Bugiliskis A., Chouinard D., Cousineau P., Dion A., Grant M., Hindle L., Johnstone V., Hoskin E., Uhlan H., Robin Y., K D., Kirsch P., La vertu G., Lotie P., McDougall R., McPhee D. R., Meyer P., Norfolk A., Proudfoot S., Sarty L., Sinclair J., Smith T., Viveash D., Wayen L., Wilcox K.	
National Defence	
Adsett H., Amegan K., Beck S., Beth N., Caron J., Dault N., Dickson B., Holmes J., Ironside P., Meagher Ch., Moffat Col.S., Morrill K., Peart A., Snyder R., Sproule D., Strauss H., Valerie O., Ventura C., Wade S., Wittmann P.	
Canadian International Development Agency	
Baker P., Ford M., Molson A., Nelems M., Rivington D., Sadler P., Singleton B., Williams D.	
Minister of Foreign Affairs (MINA) United Nations Security in New York	*15,592*
House of Commons	
Axworthy Hon. L.	
Foreign Affairs and International Trade	
Bizai L., Brown D., Uhlan H., Johnstone V.	
Minister of Foreign Affairs (MINA) visit to Florence, Italy for the ministerial Euro-Atlahtic Partnership Council (EAPC) of NATO	*26,592*
House of Commons	
Axworthy Hon. L.	
Foreign Affairs and International Trade	
Brown D., Johnstone V., Neri P., Racine A.	
Minister of Foreign Affairs (MINA) visit to Lucerne Switzerland Human Security	*5,989*
House of Commons	
Axworthy Hon. L.	
Foreign Affairs and International Trade	
Johnstone V., Hoskin E.	
Minister of International Trade (MINT) Argentina Trade ministers meeting Free Trade Area of the Americas (FTAA)	*6,221*
House of Commons	
Pettigrew Hon. P.	
Foreign Affairs and International Trade	
Lessard M.	
Minister of International Trade (MINT) Darwin Australia and Asia-Pacific Economic Cooperation Council APEC Trade Ministers	*121,093*
House of Commons	
Pettigrew Hon. P.	
Foreign Affairs and International Trade	
Bussière S., Wilson R.	
Minister of International Trade (MINT) visit to Budapest, Bratislava, Prague and Ljubljana	*8,297*
House of Commons	
Pettigrew Hon. P.	
Foreign Affairs and International Trade	
Lessard M.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Continued*

	$
Minister of International Trade (MINT) visit to Washington (NAFTA Commission)	*1,916*
House of Commons	
Axworthy Hon. L.	
Foreign Affairs and International Trade	
Hoskin E., Lee A.	
Prime Minister Douglas funeral in Dominica	*7,250*
House of Commons	
Duhamel Hon. R.	
Other	
Duran L.	
Prime Minister's visit to China (Beijing, Shanghai and Hong Kong) for Team Canada	*6,442,781*
House of Commons	
Chrétien Rt Hon. J., Pettigrew Hon. P.	
Privy Council Office/ Prime Minister's Office	
Abelana A., Arial B., Bachand C., Bazinet E., Bédard C., Benson I., Bird S., Boyer C., Brooman K., Cameron D., Chrétien C., Chrétien F., Deschambault D., Desmarais A., Ducros F., Duquette N., Edmonds K., Ethier J., Faubert M., Foster M., Fulton D., Goldenberg E., Goodwin M., Gracia M., Hartley B., Labrecque J., Laurin A., Laverdure C., Legros G., MacIntyre J., McLean J., Mongeon J., Murphy D., Parisot P., Pelletier J., Pilon T., Polk K., Prusakowski T., Read C., Saint-Louis V., Saraiva T., Savard M., Séguin B., Sharp Hon. M., Simpson A., Sparks P., Tremblay E., Young T.	
Foreign Affairs and International Trade	
Allard S., Ashton S., Audet B., Caron J., Dubeau G., Dundon J., Gowling D., Jara A., Kalil N., Kern M., Lemieux P., Lepage M., Lessard M., Meunier G., Miron C., Miron C., Nicolson H., Pagtakhan Hon. R., Pagtakhan G., Plouffe L., Racine A., Renault N., Sauvé M., Sirieix E., Szukits S., Wright R.	
National Defence	
Asals D., Berube J. Bordeleau D., Bosch D., Bureau A., Byers G. Cahill D., Hamelin D., Kane M., Lamy M., Power D., Williamson D.	
Public Works and Government Services	
Beliner C., Bergerie P., Brader B., Car C., Change J., Chef H., Chef S., Cordelles G., Diraient A., Defoy S., Douglas P., Duval J., Dykstra J., Emard D., Faussurier A., Foote C., Goodfellow G., Jackson C., Kelly S., Litalien Y., Luciani B., Mertens M., Pong E., Roy F., Sarot R. Shao W., Situ M., Trudel P., Watson R., Weiss K., Wiens L., Youssef F., Zhang Z. Zhu K.	
Provincial Delegations	
Harris Hon. M., Dunn S., Leduc P., French L., Bouchard Hon. L., Best-Bouchard A., Alberro F., Miville-Deschênes C., Hamm Hon. J., Hartling-Hamm G., Oldfield K., L'espérance R., Lord Hon. B., Lord D., Winsor B., Lutes G., Doer Hon. G., Devine G., Vogt P., Hastings G., Dosanjh Hon. U., Dosanjh R., Houston S., Graydon S., Binns Hon. P., Binns C., Dorsey P., Macquarrie J., Romanow Hon. R., Cotter B., Binda C., Cunningham R., Corbett D., Wong D., Tulk Hon. B., Tulk D., Reid A., Dyke P., Kelly S., Kakfwi Hon. S., Kakfwi M., Bayley J., Zubko C., Duncan Hon. P., Berube D., Robertson A., Halliday K., Okalik Hon. P., Ng K., McKinstry P., Karygiannis J., Leung S., Havelock Hon. J., Walker R.	
Prime Minister's visit to Boston for Team Canada	*208,172*
House of Commons	
Chrétien Rt Hon. J., Pettigrew Hon. P.	
Privy Council Office/ Prime Minister's Office	
Bégin S., Brooman K., Carisse J-M., Ducros F., Edmonds K., Hartley B., MacIntyre J., McCauley R., Pelletier J., Sparkes P., Wilson T.	
Foreign Affairs and International Trade	
Cadieux G., Dundon J., Grenier D., Leblanc F., Lemay A., Lessard M., McGovern P., Meunier P., Miron C., Morgan K., Parent G., Reeve J., Savoy J., Wright R.	
National Defence	
Dawson P., Dillon H., Wegscheider N.	
Public Works and Government Services	
Dandenault R., Kelly S.	
Prime Minister's visit to Central America and Carribean	*255,409*
House of Commons	
Chrétien Rt Hon. J., Kilgour Hon. D., Pettigrew Hon. P.	
Privy Council Office/ Prime Minister's Office	
Benson I., Boyer C., Cameron D., Carisse J-M., D'Angelo K., Deschambault D., Downe P., Edmonds K., Ethier J., Faubert M., Hartley B., Larocque D., Laurin A., Laverdure C., Legros G., MacIntyre J., McCauley R., McLean J., Morgan E., Murphy D., Parisot P., Prusakowski T., Robillard L., Savard M., Simpson A., Sparkes P., Tremblay E., Vigneault S.	
Foreign Affairs and International Trade	
Branch L., Brock M., Bugailiskis A., Courbaron M-A., Dargis M., Dubeau G., Fergus G., Grant H., Iraegui E., Lemieux P., Lessard M., Lotie M.., McGrath M., Meunier G., Portelance R., Ruszkowski J-P., Sauvé M., Stefanis T., Stubbert R., Van Beselaere D., Wade S.	
National Defence	
Boissonneault N., Carmichael S., Ellsworth Mcpl. P., Gracia Dr. M., Lanthier Cpl. V., Lavoie-Hovis Cpl. N., Skalaa Mcpl. N., Smith Cpl. E., Walsh R., Williston Cpl. S.	
Public Works and Government Services	
Hareau de Estrada C.	
Prime Minister's visit to Jamaica Montego Bay CARICOM Summit	*155,094*
House of Commons	
Chrétien Rt Hon. J., Kilgour Hon. D.	
Privy Council Office/ Prime Minister's Office	
Deschambault D., Edmonds K., Ethier J., Faubert M., Hartley B., Laverdure C., Laurin A., Legros G., McCauley R., Morgan E., Murphy D., Parisot P., Sparkes P., Tremblay E.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Continued*

	$
Foreign Affairs and International Trade	
Dargis M.,. Lemieux P., Lotie M., McGrath M., Portelance R., Sauvé M., Stefanis T., Van Beselaere D., Wade S.	
National Defence	
Boissonneault N., Carmichael S., Walsh R.	
Prime Minister's visit to New York Millennium Summit	*541,943*
House of Commons	
Chrétien Rt Hon. J.	
Privy Council Office/ Prime Minister's Office	
Bergeron M., Brooman K., Carisse J.-M., Chrétien C., D'Angelo K., Downe P., Ducros F., Garlarneau S., Goldenberg E., Hartley B., Hosek C., Kerr, J., Laverdure C., Mongeon J., Parisot P., Pilon T., Ross D., Saraiva T., Savard M., Simpson A., Sparkes P., Vigneault S.	
Canadian International Development Agency	
Emmett B.	
Foreign Affairs and International Trade	
Hepburn L., Lotie P.	
National Defence	
Boulay D., Constantineau P., Gracia Dr. M., Levy H.	
Public Works and Government Services	
Sandos M-E.	
Prime Minister's visit to Okinawa Tokyo G-8 Summit	*624,450*
House of Commons	
Chrétien Rt Hon. J.	
Privy Council Office/ Prime Minister's Office	
Angelakos C., Bégin S., Bergeron M., Bertrand J., Bird S., Brooman K., Chrétien C., Deschambault D., Desmarais O., Duquette N., Hosek C., Kergin M., Laurin A., Legros G., McCauley R., Milloy J., Morgan E., Murphy D., Pilon T., Prusakowski T., Saraiva T., Simpson A., Sparkes P., Vigneault S.	
Foreign Affairs and International Trade	
Beauchamp R., Bellefeuille J., Blandford L., Brodeur L., Burger N., Cambell D., Caye, R., N., Court C., Dubeau G., Fried J., Gompf J., Heinbecker P., Hodges T., K V., Kern M., Koop B., Martin M., McIntyre G., Mcniven A., Panthaky J., Pergat L., Schwenger C., Smith N., Sullivan T.	
National Defence	
Gracia Dr. M., Ferns C.P., Gill H., Gingras C., McGregor G., Upshall A., Wilson D.	
Finance	
Montador B.	
Public Works and Government Services	
Kiriloff N., Kondo-Blum M., Nakamura-Brunet S., Rossi C.	
Prime Minister's visit to Paris and Ministerial meeting held in Lisbon Canada-European Union (CDA -EU) summit	*639,249*
House of Commons	
Chrétien Rt Hon. J., Axworthy Hon.L., Boudria Hon. D.L., Boudria M-A., Pettigrew Hon. P.	
Privy Council Office/ Prime Minister's Office	
Anderson M-A., Bazinet É., Bégin S., Benson I., Bergeron M., Cameron D., Carisse J-M., Chrétien C., Deschambault D., Ducros F., Faubert M., Galarneau S., Hartley B., Ianno T., Kergin M., Laurin A., Legros G., MacIntyre J., Mongeon J., Parisot P., Pelletier J., Pilon T., Proulx J., Prusakowski T., Read C., Saraiva T., Séguin B., Schryburt C., Sparkes P., Young T.	
Foreign Affairs and International Trade	
Côté B., Dubeau G., Gautron Y., Hepburn L., Hickey D., Leblanc F., Lemieux P., Lessard M., Plunkett D., Portelance R., Rene M-F.	
National Defence	
Bohnet B., Crowe H., Gracia Dr. M., Groulx C., Klassen Col. R., Parent D., Smith P.	
Public Works and Government Services	
Dores J.	
Prime Minister's visit to the 21st Century Summit in Berlin	*107,885*
House of Commons	
Chrétien Rt Hon. J.	
Privy Council Office/ Prime Minister's Office	
Bégin S., Bertrand J., Boyer C., Brooman K., Carisse J-M., Deschambault D., Ducros F., Goldenberg E., Hartley B., Hosek C., Kergin M., Kerr J., Legros G., McCauley R., Parisot P., Pilon T., Read C., Robillard L., Séguin B., Séguin W., Sparks P.	
Foreign Affairs and International Trade	
Battle K., Dubai G., Evans J., Himelfarb A., Kern M., Lacroix G., Lacroix R., Marchildon G., McKenna F., Nicholson P., O'Hara K., Piper M., Proulx L., Rae B., Saunders V., Thayer Scott J., Veilleux G.	
National Defence	
Devau K., Drury A., Fielding M-M., Watson A.	
Public Works and Government Services	
Sandoz M-E., Vogt B.	
Prime Minister's visit to the Middle East (Israel, Palestine, Egypt, Lebanon, Jordan, Syria and Saudi Arabia)	*1,269,342*
House of Commons	
Chrétien Rt Hon. J., Charbonneau Y.	
Privy Council Office/ Prime Minister's Office	
Anderson D., Angelakos C., Assad M., Assadourian S., Barone M., Bazinet É., Bédard C., Bennett C., Bergeron M., Bertrand J., Bilodeau J-F., Boyer C., Brooman K., Cameron D., Carisse J-M., Chrétien C., Cotler I., D'Angelo K., Delouya A., Deschambault D., Downe P., Ducros F., Duquette N., Edmonds K., Faubert M., Galarneau S., Garceau P., Hartley B., Hosek C., Kergin M., Kolber L., Larocque D., Laurin A., Laviolette J., Legros G., MacIntyre J., Mongeon J., Pelletier J., Pilon T., Polk K., Prud'Homme M., Proulx J., Prusakowski T., Robillard L., Saraiva T., Schryburt C., Séguin B., Simpson A., Smith P., Sparkes P., Vigneault S., Young T.	
Foreign Affairs and International Trade	
Beauchamp R., Bugailiskis A., Craig B., Dragovich D., Dubeau G., Duval Y., Galarneau F., Gauthier J., Goodinson S., Herpburn L., Hubert-Rouleau J-F., Kern M., Laker M., Larose L., Lebel J., Legendre S., McNee J., Meunier G., Plouffe L., Portelance R., Renault N.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

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National Defence	
Bagnall R., Cheston S., Fraser N., Gibbon M.., Marier D., Perry S., Robillard L., St. Pierre E., Turner S.	
Public Works and Government Services	
Frost B., Homsi M., Horowotz D., Stephan-Chikhani J.	
Senate	
De Bané P.	
Prime Minister's visit to the USA Durham, North Carolina	*154,026*
House of Commons	
Chrétien Rt Hon. J.	
Privy Council Office/ Prime Minister's Office	
Brooman K., D'Angelo K., Faubert M., Hartley B., Kerr J., Laurin A., Laverdure C., Laviolette J., McCauley R., McLean J., Murphy D., Sparkes P., Vigneault S.	
Foreign Affairs and International Trade	
Allard S., Jara A, Miron C., Renault N.	
National Defence	
David C., Marier D., Neal J., Taylor Lee G.	
Prime Minister's visit to Washington	*143,205*
House of Commons	
Chrétien Rt Hon. J., Manley Hon. J.	
Privy Council Office/ Prime Minister's Office	
Bazinet É., Ducros F., Durocher N., Edmunds K., Faubert M., Fulton D., Goldenberg E., Hartley B., Laverdure C., Legros G., Mongeon J., Murphy D., Parisot P., Pelletier J., Séguin B., Smith P., Sparkes P.,	
Foreign Affairs and International Trade	
Lebel J., Lotie M., Haynal G., Johnstone V.	
National Defence	
Mahe Cap.	
Olympic Games in Sydney Mrs. Chrétien	*136,088*
Privy Council Office/ Prime Minister's Office	
Mrs. Chrétien A., MacIntyre J., Parisot P.	
Foreign Affairs and International Trade	
Racine A.	
Start-up cost and advance team, First Ladies of the America conference in Lima (cancelled)	*21,397*
Privy Council Office/ Prime Minister's Office	
Bédard C., Chrétien C., Parisot P.	
Foreign Affairs and International Trade	
Léger L., Monk P., Renault N.	
Start-up cost and advance team, Governor General visit to Chile and Argentina	*325,397*
Foreign Affairs and International Trade	
Beauchamp R., Lachance A., Lebel J., Martel E., Racine A., Renault N.	
Start-up cost and advance team, Pre advance for the Prime Minister's visit to Italy G-8 Summit	*10,268*
Prime Minister's Office	
MacIntyre J.	
Foreign Affairs and International Trade	
Dubeau G., Lessard M.	
Start-up cost and advance team, Prime Minister's visit to Sweden European Summit	*16,642*
Prime Minister's Office	
McLean J.	
Foreign Affairs and International Trade	
Dubeau G.	
Start-up cost and advance team, Prime Minister's visit to Brunei Asia-Pacific Economic Cooperation Council (APEC) (cancelled)	*49,245*
House of Commons	
Axworthy Hon. L.	
Foreign Affairs and International Trade	
Lemieux P., Mcniven A., Meness-Laroque K.	
Privy Council Office/ Prime Minister's Office	
Boyer C., Faubert M., Vigneault S.	
Francophony Symposium, Bamako (APEC)	*53,145*
Justice	
Levasseur J.	
Foreign Affairs and International Trade	
Bilodeau J., Guenette R.	
United Nations associated events New York	*21,414*
House of Commons	
Manley Hon. J.	
Foreign Affairs and International Trade	
Johnstone V., Mace Rollo T., Manley J., Meness-Larocque K., Sloan J.	
United Nations Commission on Human Rights 56th session	*115,561*
Foreign Affairs and International Trade	
Buck K., Dion A., Johnstone V., Lavergne L., Picard P., Ruecker K., Vanasse M.	
United Nations Commission on Human Rights 57th session	*19,355*
House of Commons	
Augustine J., Dubé A., Obhrai D., Sgro J.	
Foreign Affairs and International Trade	
Bougie A., Buck K., Dion A., Hynes R., Kaufmann J., Lebars R., Norfolk A., Steffen S.	
Women 2000 - United Nations General Assembly in Beijing+5 PRMNY	*26,260*
House of Commons	
Fry Hon. H.	
Foreign Affairs and International Trade	
Dion A., Wilson K.	
Canadian Heritage	
Hudyma T., Tauares C.	
Women's conference on Francophony held in Luxemburg (previous fiscal year)	*10,134*
House of Commons	
Duhamel Hon. R., Labrecque H.	

Human Resources Development

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES[1]

Details	Compensation payments[2]	Administration expenses[3]	Total payments
	$	$	$
LABOUR PROGRAM			
Newfoundland	2,499,513	516,481	3,015,994
Prince Edward Island	478,449	145,758	624,207
Nova Scotia—Federal	4,131,919	1,076,647	5,208,566
Nova Scotia—Cape Breton Development Corporation (CBDC)	11,693,278	1,847,488	13,540,766
Nova Scotia—CBDC (Section 9a)	4,031,345	734,616	4,765,961
Nova Scotia—Old silicosis	574,005	79,976	653,981
New Brunswick	2,017,285	407,151	2,424,436
Quebec	12,815,728	3,785,296	16,601,024
Ontario	34,289,618	6,967,737	41,257,355
Manitoba	1,646,906	570,814	2,217,720
Saskatchewan	2,016,445	917,412	2,933,857
Alberta	6,890,008	1,196,171	8,086,179
British Columbia	7,995,426	2,301,347	10,296,773
Payments respecting locally engaged employees outside Canada	178,677		178,677
Claim cost payment in respect of Merchant Seamen Compensation Act	5,300		5,300
Public Service Employment Benefits for employees slain on duty	44,588		44,588
Payment of residual amount to a claimant (from a 3rd party settlement) under the Government Employee Compensation Act	351,368		351,368
Salary recovered and returned to other Government departments (subrogation cases)	328,889		328,889
Legal, medical, professional expenses (subrogation cases)	176,312		176,312
Penitentiary inmates compensation	155		155
	92,165,214	20,546,894	112,712,108
Less: recoveries			
Claim and administration expenses recovered from Crown agencies	28,302,037	5,660,407	33,962,444
Claim and administration expenses recovered from other Government departments	9,833,098	1,966,620	11,799,718
Recoveries from responsible third parties (subrogation)	864,937		864,937
Penitentiary inmates compensation recovered	5,355		5,355
	39,005,427	7,627,027	46,632,454
Net expenditures	53,159,787	12,919,867	66,079,654

[1] These payments and expenses are charged to a statutory spending authority called "Payments of compensation respecting Government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)"(refer to the Ministry Summary in Section 12 of Volume II (Part I)).

[2] Includes the net payments of compensation respecting:

(a) Government employees (*Government Employees Compensation Act*);

(b) merchant seamen (*Merchant Seamen Compensation Act*); and,

(c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

[3] Represents the federal Government's net share of administration expenses of provincial workers' compensation boards.

The claims of Federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal Government.

Claims of employees resident in the Northwest Territories and Nunavut are processed by the Workers' Compensation Board of Alberta.

Parliament
The Senate
STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 2000-2001

Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses
	$	$	$	$
Adams W, NWT	68,425	10,725	95,541	64,581
Andreychuk R, Sask	68,425	10,725	53,344	53,755
Angus W D, Que	68,425	10,725	23,106	99,173
Atkins N K, Ont	68,425	10,725	55,302	100,826
Austin J, BC	68,425	10,725	99,736	72,392
Bacon L, Que	68,425	10,725	20,461	87,894
Banks T, Alta	67,288	10,547	56,713	96,314
Beaudoin G A, Que	68,425	10,725	5,352	101,506
Berntson E A, Sask (1)	62,461	9,825	73,706	47,334
Bolduc R, Que	68,425	10,725	26,850	59,408
Boudreau J B, NS (1)	38,867	6,098	14,879	16,852
Bryden J G, NB	68,425	10,725	34,466	53,932
Buchanan J M, NS	68,425	10,725	74,510	76,103
Callbeck C, PEI	68,425	10,725	47,363	97,432
Carney P, BC	68,425	10,725	53,522	101,969
Carstairs S, Man	68,425	10,725	107,536	83,537
Chalifoux T, Alta	68,425	10,725	118,296	102,633
Christensen I, Yukon	68,425	10,725	37,325	88,883
Cochrane E, Nfld	68,425	10,725	69,193	86,337
Cogger M B, Que (1)	26,706	4,007	7,238	34,720
Cohen E J, NB	68,425	10,725	61,724	92,685
Comeau G J, NS	68,425	10,725	56,381	83,892
Cook J, Nfld	68,425	10,725	58,213	76,315
Cools A C, Ont	68,425	10,725	50,705	104,850
Corbin E G, NB	68,425	10,725	24,858	93,407
Cordy J, NS	55,543	8,704	72,602	77,243
De Bané P, Que	68,425	10,725	20,957	93,375
Deware M M, NB	68,425	10,725	75,806	116,790
Opposition Whip	4,800			
Di Nino C, Ont	68,425	10,725	34,280	79,310
Doody C W, Nfld	68,425	10,725	65,510	58,509
Eyton J T, Ont	67,855	10,545	56,349	98,426
Fairbairn J, Alta	68,425	10,725	119,668	102,482
Ferretti Barth M, Que	68,425	10,725	25,763	82,480
Finestone S, Que	68,425	10,725	22,963	92,070
Finnerty I, Ont	68,425	10,725	40,373	92,428
Fitzpatrick D R, BC	68,425	10,725	129,690	110,353
Forrestall J M, NS	68,425	10,725	77,027	97,471
Fraser J T, Que	68,425	10,725	23,449	70,599
Furey G, Nfld	68,425	10,725	134,397	117,101
Gauthier J-R, Ont	68,425	10,725	6,140	64,813
Ghitter R D, Alta (1)				364
Gill A, Que	68,425	10,725	50,953	99,466
Grafstein J S, Ont	68,425	10,725	39,723	81,301
Graham A B, NS	68,425	10,725	66,540	117,685
Grimard N, Que (1)	14,208	2,229	26,167	27,274
Gustafson L J, Sask	68,425	10,725	64,140	52,066
Hays D P, Alta	68,425	10,725	122,042	109,079
Deputy Leader of the Government	12,844			
Speaker of the Senate	7,056			
Hervieux-Payette C, Que	68,425	10,725	20,796	100,175
Hubley E, PEI	4,458	697	8,679	2,969
Johnson J, Man	68,425	10,725	86,105	103,582
Joyal S, Que	68,425	10,725	41,125	153,101
Kelleher J F, Ont	68,425	10,725	43,960	99,811
Kelly W M, Ont (1)	20,717	3,250	21,969	29,449
Kennedy B, Ont (1)	36,741	5,764	20,638	37,296
Kenny C, Ont	68,425	10,725	70,185	236,827
Keon W J, Ont	68,425	10,725	56,495	94,816
Kinsella N A, NB	68,425	10,725	50,045	111,215
Deputy Leader of the Opposition	9,725			
Kirby M, NS	68,425	10,725	53,943	99,205
Kolber L E, Que	68,425	10,725	31,751	111,773
Kroft R H, Man	68,425	10,725	39,772	71,810
Lavoie-Roux T, Que (1)	64,896	10,173	1,086	49,771
Lawson E M, BC	68,425	10,725	92,554	66,479
Lebreton M, Ont	68,425	10,725	50,415	91,913
Losier-Cool R-M, NB	68,425	10,725	79,114	101,730
Speaker Pro Tempore	10,925			
Lynch-Staunton J, Que	68,425	10,725	12,203	59,051
Leader of the Opposition	25,075			
Maheu S, Que	68,425	10,725	24,600	77,056
Mahovlich F W, Ont	68,425	10,725	62,011	72,836
Meighen M A, Ont	68,425	10,725	39,188	94,598
Mercier L, Que	68,425	10,725	31,898	114,609
Government Whip	7,825			
Milne L, Ont	68,425	10,725	45,997	80,657
Molgat G L, Man (1)	62,667	9,825	69,103	93,657
Speaker of the Senate	31,169			
Moore W P, NS	68,425	10,725	51,168	77,401
Morin I, Que	4,458	697	6,773	6,041
Murray L, Ont	68,425	10,725	42,177	62,908
Nolin P C, Que	68,425	10,725	46,266	104,999
Oliver D H, NS	68,425	10,725	78,785	89,403
Pearson L, Ont	68,425	10,725	18,958	103,445
Pépin L, Que	68,425	10,725	32,684	105,575
Perrault R J, BC (1)	57,937	9,086	60,444	47,433
Perry (Poirier) M, PEI (1)	26,767	4,199	58,523	23,715
Pitfield P M, Ont	68,425	10,725		54,917
Poulin M-P, Ont	68,425	10,725	42,680	95,623
Poy V, Ont	68,425	10,725	55,931	94,993
Prud'homme M, Que	68,425	10,725	18,252	74,574
Rivest J-C, Que	68,425	10,725	14,698	68,043
Roberge F, Que (1)	20,533	3,221	13,769	42,000

Parliament
The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 2000-2001—*Concluded*

Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses
	$	$	$	$
Robertson B M, NB	68,425	10,725	60,978	81,785
Robichaud F, NB	68,425	10,725	39,559	101,114
Deputy Leader of the Government	2,906			
Robichaud L J, NB (1)	37,767	5,925	10,807	36,389
Roche D, Alta	68,425	10,725	95,226	105,443
Rompkey W, Nfld	68,425	10,725	99,021	106,848
Rossiter E, PEI	68,425	10,725	49,890	100,562
Ruck C W, NS (1)	28,985	4,547	36,372	22,647
Setlakwe R, Que	53,459	8,377	16,695	62,211
Sibbeston N, NWT	68,425	10,725	202,304	77,905
Simard J-M, NB	68,425	10,725	29,080	82,834
Sparrow H O, Sask	68,425	10,725	56,083	68,064
Spivak M, Man	68,425	10,725	88,619	96,915
Squires R, Nfld (1)	45,054	7,065	53,378	29,428
St. Germain G, BC	68,425	10,725	130,793	104,955
Stollery P, Ont	68,425	10,725	52,931	128,500
Stratton T R, Man	68,425	10,725	74,680	84,331
Taylor N, Alta	68,425	10,725	93,988	72,868
Tkachuk D, Sask	68,425	10,725	104,602	96,380
Tunney J, Ont	4,458	697	2,843	5,812
Watt C, Que	68,425	10,725	73,253	108,023
Wiebe J E, Sask	67,288	10,547	72,915	93,476
Wilson L M, Ont	68,425	10,725	22,510	99,112
Total	6,797,558	1,047,644	5,662,131	8,788,472

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(1) Senators who have either resigned, retired, or died during fiscal year 2000-2001 or during the last quarter of the preceding fiscal year.

Parliament
House of Commons
STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 2000-2001

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses(1)
	$	$	$
Abbott J	68,425	22,575	109,920
Ablonczy D	68,425	22,575	96,085
Adams WP	68,425	22,575	31,704
Alarie H	44,709	14,750	36,341
Alcock R	68,425	22,575	101,753
Allard CM	23,716	7,825	7,739
Anders R	68,425	22,575	72,914
Anderson Hon D	68,425	22,575	112,306
Anderson DL	23,716	7,825	32,739
Assad M	68,425	22,575	14,160
Assadourian S	68,425	22,575	66,823
Asselin G	68,425	22,575	68,840
Augustine J	68,425	22,575	41,257
Axworthy Hon L	44,709	14,750	96,661
Bachand A	68,425	22,575	54,546
Bachand C	68,425	22,575	37,350
Bagnell L	23,716	9,616	21,258
Bailey R	68,425	22,575	88,184
Baker Hon G	68,425	27,775	154,179
Bakopanos E	68,425	22,575	43,621
Allowance as Assistant Deputy Chairperson of Committees at the Whole House	1,927		
Barnes S	68,425	22,575	78,756
Beaumier C	68,425	22,575	40,924
Bélair R	68,425	27,775	100,803
Allowance as Deputy Chairperson of Commitees of the Whole House	1,927		
Bélanger M	68,425	22,575	10,088
Bellehumeur M	68,425	22,575	60,665
Bellemare E	68,425	22,575	8,354
Bennett C	68,425	22,575	74,865
Benoit L	68,425	22,575	64,517
Bergeron S	68,425	22,575	23,030
Allowance as Chief Other Opposition Party Whip	7,825		
Bernier G	44,709	14,750	39,298
Bernier Y	44,709	14,750	113,140
Bertrand R	68,425	22,575	63,318
Bevilacqua M	68,425	22,575	79,823
Bigras B	68,425	22,575	35,011
Binet G	23,716	7,825	19,522
Blaikie WA	68,425	22,575	86,523
Allowance as Other Opposition Party House Leader	10,725		
Blondin-Andrew Hon E	68,425	29,800	223,185
Bonin R	68,425	22,575	44,308
Bonwick P	68,425	22,575	70,899
Borotsik R	68,425	22,575	84,906
Allowance as Chief Other Opposition Party Whip	1,487		
Boudria Hon D	68,425	22,575	21,917
Bourgeois D	23,716	7,825	11,377
Bradshaw Hon C	68,425	22,575	57,195
Breitkreuz C	44,709	18,159	67,087
Breitkreuz G	68,425	22,575	96,642
Allowance as Deputy Official Opposition Whip	3,100		
Brien P	68,425	22,575	105,920
Brison S	45,166	14,902	76,354
Brown MAB	68,425	22,575	48,201
Bryden J	68,425	22,575	68,733
Bulte S	68,425	22,575	60,046
Burton A	23,716	9,616	19,257
Byrne G	68,425	27,775	113,092
Caccia Hon CL	68,425	22,575	36,611
Cadman C	68,425	22,575	80,436
Calder MJ	68,425	22,575	59,100
Cannis J	68,425	22,575	56,661
Canuel R	44,709	14,750	43,480
Caplan Hon E	68,425	22,575	47,098
Cardin S	68,425	22,575	35,421
Carignan JG	23,716	7,825	15,576
Carroll A	68,425	22,575	44,361
Casey B	68,425	22,575	77,253
Casson R	68,425	22,575	91,336
Castonguay J	23,716	7,825	15,923
Catterall M	68,425	22,575	9,017
Allowance as Deputy Government Whip	4,361		
Allowance as Chief Government Whip	2,952		
Cauchon Hon M	68,425	22,575	11,207
Chamberlain B	68,425	22,575	53,178
Chan Hon RCY	44,709	14,750	79,342
Charbonneau Y	68,425	22,575	29,172
Chatters D	68,425	27,775	90,015
Allowance as Deputy Official Opposition Whip	2,642		
Chrétien Rt Hon J	68,425	22,575	3,911
Chrétien JG	44,709	14,750	45,439
Clark Rt Hon J	38,114	12,575	51,537
Allowance as Leader of Other Opposition Party	16,740		
Clouthier H	44,709	14,750	55,993
Coderre Hon D	68,425	22,575	41,057
Collenette Hon D	68,425	22,575	16,079
Comartin J	23,716	7,825	24,894
Comuzzi J	68,425	27,775	80,482
Copps Hon SM	68,425	22,575	63,909
Cotler I	68,425	22,575	35,509
Crête P	68,425	22,575	57,066
Cullen R	68,425	22,575	61,695
Cummins JM	68,425	22,575	135,207
Cuzner R	23,716	7,825	42,593
Dalphond-Guiral M	68,425	22,575	20,720
Davies E	68,425	22,575	112,218
Day S	38,114	12,575	55,298

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House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 2000-2001—*Continued*

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses[1]
	$	$	$
Allowance as Leader of the Official Opposition	27,908		
De Savoye P	44,709	14,750	45,680
Debien M	44,709	14,750	18,530
Desjarlais B	68,425	27,775	115,836
Desrochers O	68,425	22,575	91,903
Devillers P	68,425	22,575	44,453
Dhaliwal Hon H	68,425	22,575	178,649
Dion Hon S	68,425	22,575	46,167
Discepola N	68,425	22,575	24,187
Dockrill M	44,709	14,750	86,054
Doyle N	68,425	22,575	135,440
Allowance as Chief Other Opposition Party Whip	5,797		
Dromisky SP	68,425	22,575	75,806
Drouin C	68,425	22,575	40,268
Dubé A	68,425	22,575	56,355
Dubé J	44,709	14,750	96,144
Duceppe G	68,425	22,575	25,095
Allowance as Leader of Other Opposition Party	31,300		
Duhamel Hon RJ	68,425	22,575	64,678
Dumas M	44,709	14,750	21,138
Duncan J	68,425	27,775	109,880
Duplain C	23,716	7,825	17,256
Earle G	44,709	14,750	53,257
Easter W	68,425	22,575	110,502
Eggleton Hon AC	68,425	22,575	47,215
Elley R	68,425	22,575	112,062
Epp MK	68,425	22,575	55,912
Eyking M	23,716	7,825	42,978
Farrah G	23,716	7,825	46,547
Finlay J	68,425	22,575	74,075
Fitzpatrick B	23,716	7,825	24,683
Folco R	68,425	22,575	21,763
Fontana JF	68,425	22,575	61,369
Forseth P	68,425	22,575	97,355
Fournier G	68,425	27,775	127,200
Fry Hon H	68,425	22,575	127,812
Gagliano Hon A	68,425	22,575	21,898
Gagnon C	68,425	22,575	43,261
Gagnon M	23,716	7,825	21,916
Gallant C	23,716	7,825	15,075
Gallaway R	68,425	22,575	82,487
Gauthier M	68,425	22,575	56,294
Allowance as Other Opposition Party House Leader	10,725		
Gilmour WD	44,709	14,750	124,041
Girard Bujold J	68,425	22,575	56,120
Godfrey JF	68,425	22,575	61,550
Godin M	44,709	14,750	16,420
Godin Y	68,425	22,575	74,988
Allowance as Chief Other Opposition Party Whip	7,825		
Goldring P	68,425	22,575	87,220
Goodale Hon RE	68,425	22,575	52,654
Gouk JW	68,425	22,575	131,498
Graham B	68,425	22,575	57,310
Gray Hon H	68,425	22,575	52,839
Grewal G	68,425	22,575	86,920
Grey DC	68,425	22,575	117,479
Allowance as Leader of the Official Opposition	24,267		
Grose IB	68,425	22,575	41,100
Gruending D	44,709	14,750	41,916
Guarnieri A	68,425	22,575	55,009
Guay M	68,425	22,575	45,805
Guimond M	68,425	22,575	63,400
Hanger A	68,425	22,575	70,864
Harb M	68,425	22,575	5,459
Hardy L	44,709	18,159	133,724
Harris RM	68,425	27,775	128,700
Hart J	20,350	6,714	54,200
Harvard J	68,425	22,575	97,708
Harvey A	68,425	22,575	45,046
Allowance as Chief Other Opposition Party Whip	542		
Hearn L	60,175	19,853	109,791
Herron J	68,425	22,575	83,065
Hill G	68,425	22,575	118,791
Hill J	68,425	27,775	128,053
Allowance as Chief Official Opposition Whip	4,674		
Hilstrom H	68,425	22,575	85,404
Hinton B	23,716	7,825	41,025
Hoeppner JE	44,709	14,750	38,011
Hubbard C	68,425	22,575	54,669
Ianno T	68,425	22,575	64,725
Iftody D	44,709	14,750	74,498
Jackson O	68,425	22,575	71,740
Jaffer R	68,425	22,575	77,306
Jennings M	68,425	22,575	42,771
Johnston FD	68,425	22,575	75,058
Jones J	44,709	14,750	31,249
Jordan J	68,425	22,575	29,384
Karetak-Lindell N	68,425	29,800	204,416
Karygiannis J	68,425	22,575	35,485
Keddy G	68,425	22,575	96,410
Kenney JT	68,425	22,575	121,076
Kerpan A	44,709	14,750	48,577
Keyes SJ	68,425	22,575	63,273
Kilger B	68,425	22,575	67,245
Allowance as Chief Government Whip	10,350		
Allowance as Deputy Speaker and Chairperson of Committees of the Whole House	4,731		
Kilgour Hon DW	68,425	22,575	54,942
Knutson TG	68,425	22,575	75,517
Konrad DP	44,709	14,750	72,818

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House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 2000-2001—*Continued*

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses(1)
	$	$	$
Kraft Sloan KM	68,425	22,575	53,794
Laframboise M	23,716	7,825	14,985
Laliberte R	68,425	27.775	176,774
Lalonde F	68,425	22,575	28,724
Lanctôt R	23,716	7,825	16,176
Lastewka W	68,425	22,575	67,876
Laurin R	44,709	14,750	20,967
Lavigne R	68,425	22,575	30,766
Lebel G	68,425	22,575	54,064
Leblanc D	23,716	7,825	31,022
Lee D	68,425	22,575	39,019
Lefebvre R	44,709	14,750	50,698
Leung S	68,425	22,575	100,095
Lill WE	68,425	22,575	76,591
Limoges R	44,709	14,750	37,464
Lincoln C	68,425	22,575	25,360
Longfield J	68,425	22,575	44,155
Loubier Y	68,425	22,575	75,210
Lowther E	44,709	14,750	52,112
Lunn GV	68,425	22,575	89,434
Lunney J	23,716	7,825	34,410
MacAulay Hon L	68,425	22,575	102,823
MacKay PG	68,425	22,575	85,075
Allowance as Leader of Other Opposition Party	14,560		
Allowance as Other Opposition Party House Leader	2,032		
Macklin P	23,716	7,825	11,874
Mahoney SW	68,425	22,575	61,791
Malhi G	68,425	22,575	40,694
Maloney JD	68,425	22,575	76,568
Mancini P	44,709	14,750	62,282
Manley Hon JP	68,425	22,575	13,486
Manning P	68,425	22,575	52,977
Marceau R	68,425	22,575	57,817
Marchand JP	44,709	14,750	28,703
Marcil S	23,716	7,825	13,391
Mark IM	68,425	22,575	125,520
Marleau Hon D	68,425	22,575	45,184
Martin K	68,425	22,575	79,147
Martin Hon P	68,425	22,575	41,634
Martin PD	68,425	22,575	125,455
Matthews WB	68,425	27,775	202,868
Mayfield P	68,425	27,775	91,607
McCallum J	23,716	7,825	23,583
McClelland I	44,709	14,750	59,106
Allowance as Deputy Chairperson of Commitees of the Whole House	6,206		
McCormick L	68,425	22,575	68,859
McDonough A	68,425	22,575	116,040
Allowance as Leader of Other Opposition Party	31,300		
McGuire J	68,425	22,575	93,457
McKay J	68,425	22,575	63,708
McLellan Hon A	68,425	22,575	83,872
McNally GH	68,425	22,575	86,713
McTeague D	68,425	22,575	63,780
McWhinney T	44,709	14,750	93,264
Ménard R	68,425	22,575	24,640
Mercier P	44,709	14,750	21,607
Meredith V	68,425	22,575	137,832
Merrifield R	23,716	9,616	41,943
Mifflin Hon FJ	44,709	18,159	52,851
Milliken Hon P	68,425	22,575	39,163
Allowance as Deputy Speaker and Chairperson of Committees of the Whole House	22,470		
Allowance as Speaker of the House of Commons	9,208		
Mills B	68,425	22,575	109,519
Mills D	68,425	22,575	46,944
Minna Hon M	68,425	22,575	47,801
Mitchell Hon A	68,425	22,575	59,716
Moore J	23,716	7,825	43,540
Morrison L	44,709	14,750	43,922
Muise M	44,709	14,750	65,674
Murphy S	23,716	7,825	28,779
Murray I	44,709	14,750	13,949
Myers LA	68,425	22,575	170,400
Nault Hon RD	68,425	27,775	178,783
Neville A	23,716	7,825	32,154
Normand Hon G	68,425	22,575	76,518
Nunziata JV	44,709	14,750	27,303
Nystrom Hon L	68,425	22,575	92,788
O'Brien L	68,425	27,775	228,877
O'Brien PW	68,425	22,575	59,371
O'Reilly J	68,425	22,575	60,693
Obhrai D	68,425	22,575	86,095
Owen S	23,716	7,825	91,907
Pagtakhan Hon R	68,425	22,575	94,901
Pallister B	23,716	7,825	45,090
Pankiw J	68,425	22,575	118,248
Paquette P	23,716	7,825	9,111
Paradis D	68,425	22,575	47,027
Parent G	44,709	14,750	47,116
Allowance as Speaker of the House of Commons	36,204		
Parrish C	68,425	22,575	28,231
Patry B	68,425	22,575	16,174
Penson C	68,425	27,775	77,192
Peric J	68,425	22,575	65,975
Perron GA	68,425	22,575	42,941
Peschisolido J	23,716	7,825	46,129
Peterson Hon J	68,425	22,575	53,071
Pettigrew Hon P	68,425	22,575	24,513
Phinney EL	68,425	22,575	47,773
Picard P	68,425	22,575	49,618
Pickard RW	68,425	22,575	64,233
Pillitteri G	68,425	22,575	42,387
Plamondon L	68,425	22,575	83,455
Pratt D	68,425	22,575	12,618

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House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 2000-2001—*Concluded*

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses[1]
	$	$	$
Price D	68,425	22,575	48,448
Proctor JR	68,425	22,575	66,626
Proud G	44,709	14,750	53,392
Proulx M	68,425	22,575	4,722
Provenzano CF	68,425	22,575	69,246
Rajotte J	23,716	7,825	25,706
Ramsay J	44,709	14,750	31,291
Redman K	68,425	22,575	56,183
Reed JAA	68,425	22,575	35,589
Regan GP	23,716	7,825	29,428
Reid S	23,716	7,825	2,810
Reynolds J	68,425	22,575	182,101
Allowance as Chief Official Opposition Whip	9,151		
Richardson J	68,425	22,575	52,115
Riis N	44,709	14,750	119,687
Ritz G	68,425	22,575	110,360
Robillard Hon L	68,425	22,575	5,920
Robinson SJ	68,425	22,575	197,460
Rocheleau Y	68,425	22,575	26,003
Rock Hon A	68,425	22,575	64,995
Roy JY	23,716	7,825	26,717
Saada J	68,425	22,575	28,987
Allowance as Deputy Government Whip	1,678		
Sauvageau B	68,425	22,575	46,491
Savoy A	23,716	7,825	26,381
Scherrer H	23,716	7,825	14,574
Schmidt W	68,425	22,575	75,265
Scott Hon A	68,425	22,575	98,952
Scott M	44,709	18,159	57,572
Sekora L	44,709	14,750	77,667
Serré B	68,425	27,775	95,507
Sgro J	68,425	22,575	58,967
Shepherd A	68,425	22,575	45,964
Skelton C	23,716	7,825	24,944
Solberg M	68,425	22,575	131,909
Solomon JL	44,709	14,750	73,588
Sorenson K	23,716	7,825	33,648
Speller RS	68,425	22,575	81,666
Spencer L	23,716	7,825	23,843
St.Denis B	68,425	27,775	111,284
St-Hilaire C	68,425	22,575	36,068
St-Jacques D	68,425	22,575	35,961
St-Julien G	68,425	27,775	199,383
Steckle P	68,425	22,575	86,777
Stewart Hon CS	44,709	14,750	38,864
Stewart Hon J	68,425	22,575	34,162
Stinson D	68,425	22,575	130,048
Stoffer P	68,425	22,575	63,546
Strahl C	68,425	22,575	145,802
Allowance as Official Opposition House Leader	25,075		
Szabo P	68,425	22,575	58,044
Telegdi A	68,425	22,575	34,623
Thibault Hon R	23,716	7,825	27,695
Thibeault Y	68,425	22,575	26,015
Allowance as Assistant Deputy Chairperson of Committees ot the Whole House	6,206		
Thompson G	68,425	22,575	114,370
Thompson M	68,425	22,575	109,354
Tirabassi T	23,716	7,825	16,916
Tobin B	23,716	9,616	32,034
Toews V	23,716	7,825	30,688
Tonks A	23,716	7,825	22,243
Torsney P	68,425	22,575	27,661
Tremblay S	68,425	22,575	62,836
Tremblay ST	68,425	22,575	71,360
Turp D	44,709	14,750	25,446
Ur RM	68,425	22,575	66,898
Valeri T	68,425	22,575	56,279
Vanclief Hon L	68,425	22,575	53,267
Vautour A	44,709	14,750	82,801
Vellacott M	68,425	22,575	88,966
Venne P	68,425	22,575	56,308
Volpe J	68,425	22,575	45,709
Wappel TW	68,425	22,575	47,057
Wasylycia-Leis J	68,425	22,575	64,038
Wayne E	68,425	22,575	68,076
Whelan S	68,425	22,575	62,328
White R	68,425	22,575	139,355
White T	68,425	22,575	120,614
Wilfert B	68,425	22,575	58,021
Williams J	68,425	22,575	92,937
Wood RE	68,425	22,575	64,617
Yelich L	23,716	7,825	51,326
Former Members (1)			5,137
Total	20,914,748	6,920,194	22,398,563

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[1] This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 12 of this volume entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

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SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 2000-2001

Names	Parliamentary secretary to the	Amount
		$
Alcock R	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs	
	July 16, 1998 to August 31, 2000	4,625
Assad M	Minister of Citizenship and Immigration	
	September 1, 2000 to October 22, 2000	1,582
	December 22, 2000 to August 31, 2001	3,098
Bélanger M	Minister of Canadian Heritage	
	July 16, 1998 to August 31, 2000	4,625
Bellemare E	Minister for International Cooperation	
	September 1, 1999 to October 22, 2000	6,206
	December 22, 2000 to August 31, 2001	3,098
Bertrand R	Minister of National Defence	
	July 16, 1998 to August 31, 2000	4,625
Brown MAB	Minister of Human Resources Development	
	July 16, 1998 to August 31, 2000	4,625
Bulte S	Minister of Canadian Heritage	
	September 1, 2000 to October 22, 2000	1,582
	December 22, 2000 to August 31, 2001	3,098
Cannis J	Minister of Industry	
	September 1, 1999 to October 22, 2000	6,206
	December 22, 2000 to August 31, 2001	3,098
Charbonneau Y	Minister of Health	
	September 1, 1999 to October 22, 2000	6,206
	December 22, 2000 to August 31, 2001	3,098
Clouthier H	Minister of National Defence	
	September 1, 2000 to October 22, 2000	1,582
Cullen R	Minister of Finance	
	September 1, 1999 to October 22, 2000	6,206
	December 22, 2000 to August 31, 2001	3,098
Dromisky SP	Minister of Transport	
	July 16, 1998 to August 31, 2000	4,625
Finlay J	Minister of Indian Affairs and Northern Developlment	
	September 1, 2000 to October 22, 2000	1,582
	December 22, 2000 to August 31, 2001	3,098
Folco R	Minister of Human Resources Development	
	September 1, 2000 to October 22, 2000	1,582
	December 22, 2000 to August 31, 2001	3,098
Ianno T	President of the Treasury Board and Minister responsible for Infrastructure	
	July 16, 1998 to August 31, 2000	4,625
Iftody D	Minister of Indian Affairs and Northern Development	
	July 16, 1998 to August 31, 2000	4,625
Jordan J	Prime Minister	
	September 1, 2000 to October 22, 2000	1,582
	December 22, 2000 to August 31, 2001	3,098
Knutson TG	Prime Minister	
	July 16, 1998 to August 31, 2000	4,625
Lee D	Leader of the Government in the House of Commons	
	September 1, 1999 to October 22, 2000	6,206
	December 22, 2000 to August 31, 2001	3,098
Leung S	Minister of National Revenue	
	September 1, 2000 to October 22, 2000	1,582
	December 22, 2000 to August 31, 2001	3,098
Longfield J	Minister of Labour	
	September 1, 1999 to October 22, 2000	6,206
	December 22, 2000 to August 31, 2001	3,098
Maloney JD	Minister of Justice and Attorney General of Canada	
	September 1, 1999 to October 22, 2000	6,206
	December 22, 2000 to August 31, 2001	3,098
Mattews B	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs	
	September 1, 2000 to October 22, 2000	1,582
	December 22, 2000 to August 31, 2001	3,098
McCormick L	Minister of Agriculture and Agri-Food	
	September 1, 2000 to October 22, 2000	1,582
	December 22, 2000 to August 31, 2001	3,098
McGuire J	Minister of Agriculture and Agri-Food	
	July 16, 1998 to August 31, 2000	4,625
Myers L	Solicitor General of Canada	
	September 1, 2000 to October 22, 2000	1,582
	December 22, 2000 to August 31, 2001	3,098
O'Brien L	Minister of Fisheries and Oceans	
	September 1, 1999 to October 22, 2000	6,206
	December 22, 2000 to August 31, 2001	3,098
O'Brien P	Minister for International Trade	
	September 1, 2000 to October 22, 2000	1,582
	December 22, 2000 to August 31, 2001	3,098
O'Reilly J	Minister of National Defence	
	December 22, 2000 to August 31, 2001	3,098
Paradis D	Minister of Foreign Affairs	
	September 1, 1999 to October 22, 2000	6,206
	December 22, 2000 to August 31, 2001	3,098
Parrish C	Minister of Public Works and Government Services	
	July 16, 1998 to August 31, 2000	4,625
Phinney EL	Minister of National Revenue	
	July 16, 1998 to August 31, 2000	4,625
Provenzano C	Minister of Veterans Affairs	
	September 1, 2000 to October 22, 2000	1,582
	December 22, 2000 to August 31, 2001	3,098
Redman K	Minister of the Environment	
	September 1, 2000 to October 22, 2000	1,582
	December 22, 2000 to August 31, 2001	3,098
Saada J	Solicitor General of Canada	
	July 16, 1998 to August 31, 2000	4,625
Serré B	Minister of Natural Resources and Minister responsible for the Canadian Wheat Board	
	September 1, 2000 to October 22, 2000	1,582
	December 22, 2000 to August 31, 2001	3,098
Shepherd A	President of the Treasury Board and Minister responsible for Infrastructure	
	September 1, 2000 to October 22, 2000	1,582
	December 22, 2000 to August 31, 2001	3,098

Parliament
House of Commons

SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 2000-2001—*Concluded*

Names	Parliamentary secretary to the	Amount
		$
Speller RS	Minister for International Trade	
	July 16, 1998 to August 31, 2000	4,625
St. Denis B	Minister of Natural Resources and Minister responsible for the Canadian Wheat Board	
	September 1, 1999 to August 31, 2000	4,625
	Minister of Transport	
	September 1, 2000 to October 22, 2000	1,582
	December 22, 2000 to August 31, 2001	3,098
Szabo P	Minister of Public Works and Government Services	
	September 1, 2000 to October 22, 2000	1,582
	December 22, 2000 to August 31, 2001	3,098
Telegdi A	Minister of Citizenship and Immigration	
	July 16, 1998 to May 16, 2000	1,403
Torsney P	Minister of the Environment	
	July 16, 1998 to August 31, 2000	4,625
Wood RE	Minister of Veterans Affairs	
	July 16, 1998 to August 31, 2000	4,625
	Total	238,699

Privy Council

SALARIES AND ALLOWANCES TO MINISTERS OF STATE AND SECRETARIES OF STATE

	Salaries	Allowances	Total
	$	$	$
NAMES OF MINISTERS OF STATE AND SECRETARIES OF STATE (for the period April 1, 2000 to March 31, 2001)			
Blondin-Andrew Hon E.	37,106	2,122	39,228
Boudreau Hon J B	9,955	428	10,383
Boudria Hon D.	49,475	2,122	51,597
Chan Hon R	28,538	1,637	30,175
Coderre Hon D.	37,106	2,122	39,228
Duhamel Hon R	20,078	1,152	21,230
Fry Hon H.	37,106	2,122	39,228
Gray Hon H	49,475	2,122	51,597
Kilgour Hon D	37,106	2,122	39,228
Mitchell Hon A	37,106	2,122	39,228
Normand Hon G.	37,106	2,122	39,228
Pagtakhan Hon R	8,569	485	9,054
Peterson Hon J S	37,106	2,122	39,228
Thibauld Hon R	11,425	485	11,910
Total	437,257	23,285	460,542

Privy Council

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—STATUTORY EXPENSES OF ELECTORAL EVENTS

	Preliminary duties[1]	Conduct of elections	Voters information program	Special voting rules	Other activities[2]	Total
	$	$	$	$	$	$
Canada Elections Act—						
37th general election (November 2000)	3,160,769	125,920,178	11,521,985	2,442,464	3,111,158	146,156,554
September 2000 by-elections[3]	54,786	698,714	126,884	24,372		904,756
St. John's West by-election (May 2000)	31,665	405,389	72,780	8,910		518,744
November 1999 by-elections[4]	543	(27,792)				(27,249)
Electoral Boundaries Readjustment Act	67,032					67,032
Event readiness and Ottawa Headquarters	32,558,312		1,792,218	449,630	14,727,836	49,527,996
Total	35,873,107	126,996,489	13,513,867	2,925,376	17,838,994	197,147,833

[1] Expenditures reported under this column also include, where applicable, the maintenance of the National Register of Electors and of the Electoral Geography Database for fiscal year 2000-2001.

[2] Expenditures reported under this column also include, where applicable, the development/acquisition and maintenance of information systems for fiscal year 2000-2001.

[3] Kings—Hants (Nova Scotia) and Okanagan—Coquihalla (British Columbia).

[4] Hull—Aylmer (Quebec), Mount Royal (Quebec), Saskatoon—Rosetown—Biggar (Saskatchewan) and York West (Ontario).

DETAILS OF EXPENDITURES—37th GENERAL ELECTION (NOVEMBER 2000)

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities[1]	Total
	$	$	$	$	$	$
Canada Elections Act—						
Ottawa Headquarters	3,140,020	43,696,554	11,517,867	744,233	3,111,158	62,209,832
Newfoundland		1,780,427	1,284	38,794		1,820,505
Prince Edward Island		532,168		21,271		553,439
Nova Scotia	2,445	3,014,937	1,008	63,944		3,082,334
New Brunswick	166	2,640,995		60,048		2,701,209
Quebec	4,261	20,992,252		416,024		21,412,537
Ontario	3,769	28,533,972		562,853		29,100,594
Manitoba		3,346,383		89,088		3,435,471
Saskatchewan	674	3,159,966		88,849		3,249,489
Alberta	1,678	7,316,053		142,038		7,459,769
British Columbia	6,996	10,254,356	521	187,563		10,449,436
Yukon Territory	256	248,886		6,415		255,557
Nortwest Territories	449	263,108	1,305	18,752		283,614
Nunavut	55	140,121		2,592		142,768
Total	3,160,769	125,920,178	11,521,985	2,442,464	3,111,158	146,156,554

[1] Expenditures reported under this column also include, where applicable, the development/acquisition and maintenance of information systems for fiscal year 2000-2001.

Privy Council

Office of the Chief Electoral Officer

DETAILS OF EXPENDITURES—SEPTEMBER 2000 BY-ELECTIONS

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	$	$	$	$	$	$
Canada Elections Act—						
Ottawa Headquarters	44,718	88,938	126,884	5,615		266,155
Kings—Hants (Nova Scotia)	8,284	312,228		8,896		329,408
Okanagan—Coquihalla (British Columbia)	1,784	297,548		9,861		309,193
Total	54,786	698,714	126,884	24,372		904,756

DETAILS OF EXPENDITURES —ST. JOHN'S WEST BY-ELECTION (MAY 2000)

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	$	$	$	$	$	$
Canada Elections Act—						
Ottawa Headquarters	22,053	36,905	72,780			131,738
St. John's West	9,612	368,484		8,910		387,006
Total	31,665	405,389	72,780	8,910		518,744

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
National Headquarters, Ottawa, Ont	100,222,457	20,854,174	121,076,631
Regional Headquarters, Atlantic, Moncton, NB	13,253,026	1,277,383	14,530,409
Learning Centre Atlantic, Moncton, NB	1,169,055	30,745	1,199,800
Springhill Institution, Springhill, NS	27,763,792	2,895,323	30,659,115
Dorchester Penitentiary, Dorchester, NB	29,291,719	955,869	30,247,588
Westmorland Institution, Dorchester, NB	10,975,270	1,565,460	12,540,730
Atlantic Institution, Renous, NB	20,138,575	1,903,867	22,042,442
Nova Institution for Women, Truro, NS	5,593,711	3,136,515	8,730,226
Halifax District Parolee Office, Halifax, NS	2,946,713	221,473	3,168,186
Carleton Community Correctional Center, Halifax, NS	627,171	793	627,964
Carleton Community Correctional Center Annex, Halifax, NS	601,472	1,082	602,554
Truro District Parole Office, Truro, NS	1,241,012	113,189	1,354,201
Kentville Area Parole Office, Kentville, NS	805,254	828	806,082
Sidney Area Parole Office, Sidney, NS	763,772	6,358	770,130
Newfoundland District Parole Office, St. John's, Nfld	1,737,446	110,674	1,848,119
Corner Brook Area Parole Office, Corner Brook, Nfld	863,482	929	864,411
Grand Falls Area Parole Office, Grand Falls, Nfld	137,547	26,152	163,699
St. John's Area Parole Office, St. John's, Nfld	725,677	4,287	729,964
New Brunswisk East District Parole Office, Moncton, NB	2,143,575	69,183	2,212,758
New Brunswick East District Systems, Moncton, NB	35,892	1,549	37,441
Charlottetown Area Parole Office, Charlottetown, PEI	337,552	8,129	345,681
Bathurst Area Parole Office, Bathurst, NB	695,697	6,996	702,693
New Brunswisk West District Parole Office, Saint John, NB	1,305,779	69,896	1,375,675
New Brunswick West District Systems, Saint John, NB	34,530	2,208	36,737
Fredericton Area Parole Office, Fredericton, NB	427,224	185	427,409
Parrtown Community Correctional Centre, Parrtown, NB	767,283	1,296	768,579
Regional Headquarter Quebec, Laval, Que	23,337,300	3,720,113	27,057,413
Quebec Staff College, Laval, Que	3,164,441	198,428	3,362,869
Montee St-Francois Institution, Laval, Que	11,789,838	620,130	12,409,967
Federal Training Centre, Laval, Que	19,319,361	763,237	20,082,598
Donnacona Institution, Donnacona, Que	26,824,397	716,031	27,540,427
Joliette Institution, Joliette, Que	6,860,764	851,450	7,712,214
Leclerc Institution, Laval, Que	27,889,559	594,698	28,484,257
Archambault Institution, Ste-Anne-des-Plaines, Que	23,129,557	986,615	24,116,173
Ste-Anne-des-Plaines Institution, Ste-Anne-des-Plaines, Que	11,967,123	1,438,609	13,405,732
Quebec Regional Reception Centre, Laval, Que	26,969,189	715,757	27,684,947
Drummond Institution, Drummondville, Que	18,502,272	6,216,841	24,719,113
Cowansville Institution, Cowansville, Que	24,360,554	3,021,611	27,382,165
La Macaza Institution, L'Annonciation, Que	17,416,846	1,448,391	18,865,237
Port Cartier Institution, Port Cartier, Que	20,102,004	658,488	20,760,491
Montreal Metropolitain District Parole Office, Montreal, Que	18,544	6,797	25,341
Montreal Metropolitain District Parole Office, Montreal, Que	2,377,200	214,788	2,591,988
Parole Office - Longueil Area, Longueil, Que	954,228	201	954,430
Parole Office - Ville-Marie Area, Montreal, Que	4,971,035	1,184	4,972,218
Parole Office - Lafontaine Area, Montreal, Que	3,935,654	1,845	3,937,499
J.B. Martineau - Community Correctional Centre, Montreal, Que	1,031,549	104,068	1,135,617
Ogilvy - Community Correctional Centre, Montreal, Que	701,581	22,024	723,605
Sherbrooke - Community Correctional Centre, Montreal, Que	794,308	212	794,519
Parole Office - Langelier, St-Léonard, Que	3,302,826	320	3,303,146
Parole Office - Granby, Granby, Que	1,053,998	827	1,054,825
Hochelaga - Community Correctional Centre, Montreal, Que	663,468	3,360	666,828
Parole Office - Estrie Area, Montreal, Que	1,130,959	406	1,131,365
East/West Que District Parole Office, St-Jérôme, Que	29,753		29,753
East/West Que District Parole Office, St-Jérôme, Que	747,906	618,141	1,366,047
Quebec Area Parole Office, Quebec City, Que	3,104,097	53,022	3,157,119
Parole Office - Rimouski, Rimouski, Que	609,015	2,189	611,205
Parole Office - Chicoutimi, Chicoutimi, Que	507,071	2,410	509,481

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—*Continued*

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
Parole Office - Trois-Rivieres, Trois-Rivieres, Que	1,314,538	1,849	1,316,386
Parole Office - Laval, Laval, Que	2,943,246	1,951	2,945,197
Rouyn-Noranda Parole Office, Rouyn-Noranda, Que	468,600	770	469,370
Parole Office - Hull, Hull, Que	944,242	3,307	947,550
Parole Office - Laurentian (Laferriere), St-Jérôme, Que	2,447,495	35,075	2,482,570
Parole Office - Lanaudiere, Lachenaie, Que	1,420,895	747	1,421,643
Regional Headquarters Ontario, Kingston, Ont	12,554,686	4,715,138	17,269,824
Centre for Correctional Learning, Kingston, Ont	1,672,300	227,418	1,899,718
Regional Treatment Centre, Kingston, Ont	13,961,982	35,714	13,997,697
Kingston Penitentiary, Kingston, Ont	27,337,254	3,510,583	30,847,837
Millhaven Institution, Bath, Ont	28,334,436	413,698	28,748,134
Fenbrook Medium Security Institution, Gravenhurst, Ont	21,051,793	618,484	21,670,278
Bath Institution, Bath, Ont	18,426,982	3,684,142	22,111,124
Prison for Women, Kingston, Ont	2,202,648	72,807	2,275,455
Isabel Mcneil House, Kingston, Ont	1,086,501	11,203	1,097,703
Collins Bay Institution, Kingston, Ont	19,031,185	575,105	19,606,290
Frontenac Institution, Kingston, Ont	8,777,801	1,024,277	9,802,077
Beaver Creek Institution, Gravenhurst, Ont	9,179,701	1,219,222	10,398,924
Joyceville Institution, Kingston, Ont	25,004,719	1,690,296	26,695,015
Pittsburgh Institution, Kingston, Ont	11,258,195	1,402,398	12,660,593
Warkworth Institution, Campbellford, Ont	30,606,562	810,647	31,417,209
Grand Valley Institution for Women, Kitchener, Ont	8,268,272	4,177,584	12,445,855
East/North Ontario District Parole Office, Kingston, Ont	206		206
East/North Ontario District Parole Office, Kingston, Ont	2,812,420	76,852	2,889,272
Barrie Area Parole Office, Barrie, Ont	739,495	1,658	741,153
Kingston Supervision, Kingston, Ont	1,313,942	3,385	1,317,327
Peterborough Area Parole Office, Peterborough, Ont	1,303,739	161	1,303,900
Portsmouth Community Correctional Centre, Kingston, Ont	760,222	1,996	762,217
Muskoka Area Parole Office, Gravenhurst, Ont	137,253	3,059	140,313
Sault Ste. Marie Area Parole Office, Sault Ste. Marie, Ont	187,341	476	187,817
Sudbury Area Parole Office, Sudbury, Ont	1,425,722	14,413	1,440,135
Timmins Area Parole Office, Timmins, Ont	117,658	364	118,022
Ottawa Area Parole Office, Ottawa, Ont	3,508,243	18,533	3,526,776
Central Ontario District Parole Office, Toronto, Ont	2,744,438	260,153	3,004,591
Keele Community Correctional Centre, Toronto, Ont	1,128,749	19,517	1,148,266
Downtown Toronto Area Parole Office, Toronto, Ont	2,096,418	429	2,096,847
East Toronto Area Parole Office, Toronto, Ont	2,843,969	431	2,844,401
West Toronto Area Parole Office, Toronto, Ont	720,308	102	720,410
Peel Area Parole Office, Toronto, Ont	1,910,645	478	1,911,124
Team Supervision Office, Toronto, Ont	442,199	3,378	445,577
Women Supervison Unit, Toronto, Ont	922,710	142	922,852
Hamilton District Parole Office, Hamilton, Ont	480,547	20,437	500,984
Hamilton Area Parole Office, Hamilton, Ont	3,090,128	8,823	3,098,951
Hamilton Community Correctional Centre, Hamilton, Ont	803,047	19,338	822,385
St. Catharines Area Parole Office, St. Catharines, Ont	723,991	815	724,805
West Ontario District Parole Office, London, Ont	36		36
West Ontario District Parole Office, London, Ont	446,154	18,492	464,646
Windsor Area Parole Office, Windsor, Ont	1,115,325	4,865	1,120,190
London Area Parole Office, London, Ont	2,076,513	7,762	2,084,275
Guelph Area Parole Office, Guelph, Ont	1,905,089	16,684	1,921,773
Brantford Area Parole Office, Brantford, Ont	315,200		315,200
Nunavut Community Office, Iqualuit, Nunavut	29,954		29,954
Nunavut Community Office, Iqualuit, Nunavut	604,459	2,066	606,526
Regional Headquarters Prairies, Saskatoon, Sask	10,857,559	13,360	10,870,919
Prairie Staff College, Saskatoon, Sask	2,490,201	65,987	2,556,188
Regional Psychiatric Centre Prairies, Saskatoon, Sask	24,295,366	1,368,740	25,664,106
Regional Headquarters Prairies Clustered Services, Saskatoon, Sask	7,325,459	2,241,331	9,566,790

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—*Concluded*

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
Stony Mountain Institution, Winnipeg, Man	28,079,943	7,037,983	35,117,926
Rockwood Institution, Stony Mountain, Man	8,493,523	535,847	9,029,369
Saskatchewan Penitentiary, Prince Albert, Sask	30,511,922	2,110,845	32,622,767
Riverbend Institution, Prince Albert, Sask	6,207,240	299,067	6,506,307
Saskatchewan Penitentiary Maximum Unit, Prince Albert, Sask	6,246,109	33,991	6,280,100
Okimaw Ohci Healing Lodge, Maple Creek, Sask	4,220,083	238,082	4,458,165
Willow Cree Healing Lodge, Sask	442,581	657,422	1,100,003
Drumheller Institution, Drumheller, Alta	29,200,304	2,969,525	32,169,828
Grande Cache Institution, Grande Cache, Alta	14,890,937	1,204,341	16,095,278
Pê Sâkâstêw Institution, Hobbema, Alta	3,512,707	460,049	3,972,756
Bowden Institution, Innisfail, Alta	29,098,736	1,283,039	30,381,776
Edmonton Institution for Women, Edmonton, Alta	7,119,223	2,369,129	9,488,351
Edmonton Institution, Edmonton, Alta	24,135,139	1,719,616	25,854,755
Grierson Institution Minimum Security, Edmonton, Alta	2,042,960	108,792	2,151,752
Manitoba-NW Ontario District Parole Office, Winnipeg, Man	8,204,850	181,787	8,386,637
Saskatchewan District Parole Office, Regina, Sask	6,075,858	548,655	6,624,513
Edmonton District Parole Office, Edmonton, Alta	10,871,944	89,685	10,961,628
Grierson Centre, Edmonton, Alta	102,462	1,022	103,484
Red Deed Area Parole Office, Red Deer, Alta	396,435	2,595	399,030
Yellowknife Area Parole Office, Yellowknife, NWT	1,349,843	1,580	1,351,422
Grande Prairie Sub-Office, Grande Prairie, Alta	75,136	443	75,578
Fort McMurray Sub-Office, Fort McMurray, Alta	54,504	68	54,572
St. Paul Area Parole Office, St. Paul, Alta	58,580	9	58,589
Calgary District Parole Office, Cagary, Alta	5,598,886	138,120	5,737,005
Lethbridge Area Parole Office, Lethbridge, Alta	344,508	218	344,726
Drumheller Parole Office, Drumheller, Alta	67,117		67,117
Medicine Hat Parole Office, Medicine Hat, Alta	68,897		68,897
Regional Headquarters Pacific, Abbotsford, BC	10,908,490	2,629,611	13,538,101
Pacific Staff College, Mission, BC	2,422,031	44,233	2,466,264
Pacific Shared Services, Abbotsford, BC	24,157,343	537,321	24,694,663
William Head Institution, Victoria, BC	11,568,392	1,071,875	12,640,267
Pacific Regional Reception Assessment Centre, Abbotsford, BC	2,239,045	10,265	2,249,310
Matsqui Institution, Abbotsford, BC	16,428,320	421,949	16,850,268
Pacific Regional Health Centre Pacific, Abbotsford, BC	15,704,615	4,053,367	19,757,982
Mountain Institution, Agassiz, BC	14,238,704	4,029,816	18,268,520
Kent Institution, Agassiz, BC	20,258,172	1,101,005	21,359,177
Elbow Lake Institution, Harrison Mills, BC	3,431,475	742,210	4,173,685
Ferndale Institution, Mission, BC	6,001,058	1,285,223	7,286,281
Mission Institution, Mission, BC	13,941,268	426,687	14,367,955
Pacific Region Community Parole Offices, Matsqui, BC	228,214		228,214
Vancouver and New Westminter Area Parole Office, Vancouver, BC	7,915,627	47,290	7,962,917
Vancouver Island Area Parole Office, Victoria, BC	2,809,394	5,248	2,814,641
Fraser Valley District, Abbotsford, BC	2,103,364	3,328	2,106,692
Interior Area Parole Office, Kamloops, BC	2,817,478	9,649	2,827,127
Community Corrections Administration Office, Abbotsford, BC	721,986	4,377	726,363
Sumas Centre, Abbotsford, BC	1,756,088	140,378	1,896,465
Vancouver Community Corrections, Vancouver, BC		1,869	1,869
Northern Interior Area Parole Office, Prince George, BC	1,931,488	4,764	1,936,252
Total	1,231,192,800	123,235,748	1,354,428,548

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES

		Amounts transferred from Treasury Board		
Department and agency	Vote	Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		$	$	$
Agriculture and Agri-Food—				
Department—				
Operating expenditures	1	3,641,403	1,003,500	3,909,000
Canadian Dairy Commission—				
Program expenditures	20			74,000
Canadian Food Inspection Agency—				
Operating expenditures and contributions	25		580,000	2,087,000
Canadian Grain Commission—				
Program expenditures	35	254,175		
Canadian Grain Commission Revolving Fund	S	2,029,146		
Canada Customs and Revenue Agency—				
Operating expenditures	1	34,802,766	3,636,003	43,741,000
Canadian Heritage—				
Department—				
Operating expenditures	1		7,961,237	1,185,000
Canada Council—				
Payments to the Canada Council	15	282,000		207,000
Canadian Broadcasting Corporation—				
Operating expenditures	20			19,641,000
Canadian Film Development Corporation—				
Payments to the Canadian Film Development Corporation	35			270,000
Canadian Museum of Civilization—				
Operating and capital expenditures	40	83,219		2,225,000
Canadian Museum of Nature—				
Operating and capital expenditures	45	53,998		347,000
Canadian Radio-television and Telecommunications Commission—				
Program expenditures	50	368,300		858,000
National Archives of Canada—				
Program expenditures, grants and contributions	55			299,000
National Arts Centre Corporation—				
Payments to the National Arts Centre Corporation	60	251,000		335,000
National Battlefields Commission—				
Program expenditures	65		10,000	23,000
National Capital Commission—				
Operating expenditures	70	179,000		1,136,000
National Film Board—				
Grants and contributions	85			829,000
National Gallery of Canada—				
Operating and capital expenditures	90	54,487		333,000
National Library—				
Program expenditures	100		15,000	241,000
National Museum of Science and Technology—				
Operating and capital expenditures	105	68,214		661,000
Parks Canada Agency—				
Program expenditures	110	1,378,831	231,000	3,756,000
Public Service Commission—				
Program expenditures	120		8,240,140	2,731,000
Status of Women—Office of the Co-ordinator—				
Operating expenditures	125		20,000	159,000

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board Vote 5 Government contingencies	 Vote 10 Government-wide initiatives	 Vote 15 Compensation adjustments
		$	$	$
Citizenship and Immigration—				
Department–				
Operating expenditures	1		755,600	2,244,000
Immigration and Refugee Board of Canada—				
Program expenditures	15		371,000	1,704,000
Environment—				
Department–				
Operating expenditures	1		1,302,093	10,487,000
Canadian Environmental Assessment Agency—				
Program expenditures	15			72,000
Finance—				
Department—				
Economic, Social and Financial Policies Program—				
Program expenditures	1		70,000	1,416,000
Auditor General—				
Program expenditures and contributions	20			1,703,000
Canadian International Trade Tribunal—				
Program expenditures	30		15,000	296,000
Office of the Superintendent of Financial Institutions—				
Program expenditures	35	15,000	5,000	
Fisheries and Oceans—				
Operating expenditures	1	4,283,000	2,605,800	14,426,000
Foreign Affairs and International Trade—				
Department–				
Operating expenditures	1		187,000	4,459,000
Capital expenditures	5		417,000	
Canadian Commercial Corporation—				
Program expenditures	15	16,000		200,000
Canadian International Development Agency—				
Operating expenditures	20		350,000	1,345,000
International Development Research Centre—				
Payments to the International Development Research Centre	40	87,000		532,000
International Joint Commission—				
Program expenditures	45		15,000	47,000
NAFTA Secretariat, Canadian Section—				
Program expenditures	50		10,000	20,000
Northern Pipeline Agency—				
Program expenditures	55			6,000
Governor General—				
Program expenditures	1			81,000
Health—				
Department—				
Operating expenditures	1		1,664,500	10,522,000
Canadian Institutes of Health Research—				
Operating expenditures	6a			103,000
Hazardous Metarials Information Review Commission—				
Program expenditures	10			36,000
Medical Research Council—				
Operating expenditures	15		35,000	19,000
Patented Medicine Prices Review Board—				
Program expenditures	25			56,000

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		$	$	$
Human Resources Development—				
Department—				
Program expenditures	1		5,870,527	2,555,000
Canada Industrial Relations Board—				
Program expenditures	10			171,000
Canadian Artists and Producers Professional Relations Tribunal—				
Program expenditures	15			27,000
Canadian Centre for Occupational Health and Safety—				
Program expenditures	20		10,000	138,000
Indian Affairs and Northern Development—				
Department—				
Administration Program—				
Program expenditures and contributions	1		380,000	273,000
Indian and Inuit Affairs Program—				
Operating expenditures	5			2,631,000
Northern Affairs Program—				
Operating expenditures	25			60,000
Canadian Polar Commission—				
Program expenditures and contributions	40			9,000
Industry—				
Department—				
Operating expenditures	1		2,593,095	10,194,000
Canadian Intellectual Property Office Revolving Fund	S	132,560		
Atlantic Canada Opportunities Agency—				
Operating expenditures	20		1,793,567	521,000
Canadian Space Agency—				
Operating expenditures	30		200,000	1,048,483
Capital expenditures	35			200,517
Competition Tribunal—				
Program expenditures	45		8,000	28,000
Copyright Board—				
Program expenditures	50			50,000
Economic Development Agency of Canada for the Regions of Quebec—				
Operating expenditures	55		434,583	491,000
Enterprise Cape Breton Corporation—				
Payments to the Enterprise Cape Breton Corporation	65			64,000
National Research Council of Canada—				
Operating expenditures	70		200,000	15,590,000
Natural Sciences and Engineering Research Council—				
Operating expenditures	85		14,000	216,000
Social Sciences and Humanities Research Council—				
Operating expenditures	95		6,000	123,000
Standards Council of Canada—				
Payments to the Standards Council of Canada	105			47,000
Statistics Canada—				
Program expenditures	110		155,000	9,097,000
Western Economic Diversification—				
Operating expenditures	115		1,352,300	578,000

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		$	$	$
Justice—				
Department—				
Operating expenditures	1		320,000	4,455,000
Canadian Human Rights Commission—				
Program expenditures	10		10,000	178,000
Canadian Human Rights Tribunal—				
Program expenditures	15			13,000
Commissioner for Federal Judicial Affairs—				
Operating expenditures	20		10,000	106,000
Federal Court of Canada—				
Program expenditures	30		100,000	540,000
Law Commission of Canada—				
Program expenditures	35			46,000
Offices of the Information and Privacy Commissioners of Canada—				
Program expenditures	40	141,351		199,000
Supreme Court of Canada—				
Program expenditures	45			138,000
Tax Court of Canada—				
Program expenditures	50			55,000
National Defence—				
Operating expenditures	1		3,780,800	28,493,000
Capital expenditures	5		5,473,350	
Natural Resources—				
Department—				
Operating expenditures	1		973,000	5,816,000
Atomic Energy of Canada Limited—				
Operating and capital expenditures	20			2,568,000
Canadian Nuclear Safety Commission—				
Program expenditures	15		402,000	1,096,000
National Energy Board—				
Program expenditures	30		35,000	1,020,000
Parliament—				
The Senate—				
Program expenditures	1		40,000	
Library of Parliament—				
Program expenditures	10		809,000	280,000
Privy Council—				
Department—				
Program expenditures	1		110,000	1,702,000
Canadian Centre for Management Development—				
Program expenditures and contributions	5		740,425	191,000
Canadian Intergovernmental Conference Secretariat—				
Program expenditures	10			61,000
Canadian Transportation Accident Investigation and Safety Board—				
Program expenditures	15		100,000	354,000
Chief Electoral Officer—				
Program expenditures	20			387,000
Commissioner of Official Languages—				
Program expenditures	25			87,000
Millennium Bureau of Canada—				
Operating expenditures	30			19,000

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Concluded*

		Amounts transferred from Treasury Board		
Department and agency	Vote	Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		$	$	$
National Round Table on the Environment and the Economy—				
Program expenditures	40		40,000	20,000
Public Service Staff Relations Board—				
Program expenditures	45		10,000	159,000
Security Intelligence Review Committee—				
Program expenditures	50			52,000
The Leadership Network—				
Program expenditures	55		5,000	
Public Works and Government Services—				
Department—				
Government Services Program—				
Operating expenditures	1		31,869,051	10,444,000
Consulting and Audit Canada Revolving Fund	S	218,743		
Translation Bureau Revolving Fund	S	434,429		
Canada Information Office—				
Program expenditures and contributions	15			130,000
Solicitor General—				
Department—				
Operating expenditures	1		70,000	328,000
Canadian Security Intelligence Service—				
Program expenditures	10	1,798,000	60,000	4,787,000
Correctional Service—				
Operating expenditures, grants and contributions	15	5,000,000	323,200	7,693,000
National Parole Board—				
Program expenditures	25		30,000	552,000
Office of the Correctional Investigator—				
Program expenditures	30			19,000
Royal Canadian Mounted Police—				
Operating expenditures, grants and contributions	35		1,760,000	8,209,000
Royal Canadian Mounted Police External Review Committee—				
Program expenditures	45			18,000
Royal Canadian Mounted Police Public Complaints Commission—				
Program expenditures	50			39,000
Transport—				
Department—				
Operating expenditures	1		1,136,750	6,984,000
Payments to Marine Atlantic Inc	20			622,000
Payments to VIA Rail Canada Inc	25			562,000
Canadian Transportation Agency—				
Program expenditures and contributions	30			336,000
Civil Aviation Tribunal—				
Program expenditures	35		20,000	16,000
Treasury Board—				
Secretariat—				
Operating expenditures	1		20,309,566	2,354,000
Veterans Affairs—				
Veterans Affairs Program—				
Operating expenditures	1		810,000	2,132,000
Total		55,572,622	111,864,087	272,193,000

SECTION 14

2000-2001
PUBLIC ACCOUNTS OF CANADA

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